

R E P O R T

ON

Municipal Taxation and Expenditure

IN THE

NORTH-WESTERN PROVINCES AND OUDH,

FOR THE YEAR ENDING 31ST MARCH 1899.



ALLAHABAD:

Printed at the North-Western Provinces and Oudh Government Press.

REPORT
ON
Municipal Taxation and Expenditure
IN THE
NORTH-WESTERN PROVINCES AND OUDH,
For the year 1898-99.

No. 3044.
XI—48A.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 27th December 1898.

READ—

Reports on the working of Municipalities in the North-Western Provinces and Oudh during 1898-99, with the Reviews by Commissioners of Divisions and the orders passed by Government in the case of each Municipality.

MUNICIPAL DEPARTMENT.

Legislation.

OBSERVATIONS.—The Bill to provide for the collection in certain cases of Municipal and other taxes by Railway administrations passed into law (Act II of 1899) during the year, having received the assent of the Local Government on the 10th February 1899 and of the Governor-General in Council on the 11th May 1899. The Bill to make better provision for the organization and administration of Municipalities in the North-Western Provinces and Oudh, which has now taken the form of a general consolidating Act, was still before the Local Legislative Council.

2. The number of Municipalities in these Provinces remained the same as last year, *viz.* 104. The Municipalities of Naini Tal, Haldwáni, Jhánsi, Lalitpur, Kálpi, Kúnch, and Orai—the last five in the Jhánsi and Jalaun districts of the Provinces—are administered by Committees under Act XV of 1873; the population of these, according to the census of 1891, being 116,972. The remaining 97 Municipalities, with a total population within Municipal limits of 3,131,608 souls, are managed by Boards under Act XV of 1883.

Number of Municipalities.

3. The dates of establishment of the various Municipalities are given in Appendices A to D; the oldest being the hill stations of Naini Tal and Mussoorie, where Municipal Government was introduced in 1850.

Dates of establishment.

4. The classification of the Municipalities according to population remained as noted last year.

Population.

5. Seats were contested in 71 Municipalities. Judged by the proportion of votes recorded to the number of electors on the register, the greatest interest in election was shown in the Muttra, Etáh, Nagína, Moradabad, and Sháhjahánpur Municipalities and again in the Saháranpur Municipality. A want of interest in the elections was most noticeable in—

Number of actual voters.

Lakhimpur, where only 11·4 per cent. of the electors voted.

| | | | |
|-----------|-------|------|--------|
| Dehra, | ditto | 9·2 | ditto. |
| Meerut, | ditto | 8·04 | ditto. |
| Khurja, | ditto | 8·08 | ditto. |
| Bareilly, | ditto | 4·7 | ditto. |

The abstention from voting in Meerut and Bareilly is remarkable. The most reasonable explanation is that people are satisfied with their representatives and that the absence of party feeling dulled the edge of interest.

Chairmen. 6. The District Magistrates in the following six important Municipalities are *ex-officio* Chairmen of the Board :—

| | | |
|------------|-----------|------------|
| Agra. | Bareilly. | Lucknow. |
| Allahabad. | Benares. | Moradabad. |

In all other Act XV of 1883 Municipalities the Chairmen are elected by the Boards. In 82 Municipalities the District Magistrate has been elected and in six outlying towns the Tahsildárs. The Municipality of Fyzabad is still administered by a non-official Chairman; but in all other Municipalities at the headquarters of districts the District Officer presides.

Constitution of Boards and Committees. 7. The table below shows the constitution of the Boards and Committees in each Division at the close of the year :—

| Division. | <i>Ex. officio.</i> | Nominated. | Elected. | Total. | Officials. | Non-officials. | Europeans. | Natives. | |
|----------------|---------------------|------------|----------|--------|------------|----------------|------------|----------|-------|
| Meerut ... | ... | 6 | 55 | 278 | 339 | 73 | 266 | 60 | 279 |
| Agra ... | ... | 4 | 50 | 177 | 231 | 42 | 189 | 26 | 205 |
| Rohilkhand ... | ... | 1 | 62 | 238 | 301 | 41 | 250 | 24 | 277 |
| Allahabad ... | ... | 23 | 38 | 105 | 166 | 38 | 128 | 25 | 141 |
| Benares ... | ... | 2 | 17 | 89 | 108 | 17 | 91 | 12 | 96 |
| Gorakhpur ... | ... | ... | 8 | 29 | 37 | 6 | 31 | 5 | 32 |
| Kumaun ... | ... | 8 | 20 | 20 | 48 | 16 | 32 | 15 | 33 |
| Lucknow ... | ... | 1 | 33 | 154 | 188 | 35 | 153 | 20 | 160 |
| Fyzabad ... | ... | 1 | 39 | 155 | 195 | 44 | 151 | 17 | 178 |
| Total ... | ... | 46 | 322 | 1,245 | 1,613 | 312 | 1,291 | 204 | 1,409 |

During the year it was brought to the notice of Government that junior executive officers took little or no share in Municipal administration, and accordingly orders were conveyed in G. O. No. 635, dated 28th March 1899, that the senior Joint or Assistant Magistrate should be appointed *ex-officio* a member of every Municipal Board or Committee in the district to which he is attached. Effect was given to these orders at once in the case of 68 Municipal Boards in which the number of members did not exceed the maximum number admissible with reference to section 6(b), Act XV of 1883 and the table on page 40 of the Municipal Manual. In the case of the remaining 30 Municipal Boards (excluding the six Committees constituted under Act XV of 1873), action was to be deferred until vacancies should occur in the number of appointed members admissible under the law. The effect of this measure, which was not introduced till the close of the year under review, will, it is hoped, be observable in future reports; and while Municipal administration should benefit from the services of these officers, the officers in turn are now given the opportunity of gaining a general experience of Municipal work, and more especially of the system and practice of Octroi taxation.

8. The average number of meetings held by the Boards and Committees was 21·4 as compared with 22·07 in 1897-98. The average number of members on each Board was 15·3 as against 14·7 in the previous year. The average number present at each meeting has decreased from 9·2 to 8·7 and the average attendance at each meeting

from 63·5 to 56·5 per cent. of the total number of members. The best average of attendance at meetings was found at—

| | | | | <i>Percentage of members present on an average.</i> |
|-----------|-----|-----|-----|-----------------------------------------------------|
| Dhámpur | ... | ... | ... | 80·0 |
| Chandausi | ... | ... | ... | 75·0 |
| Etah | ... | ... | ... | 70·5 |
| Chandpur | ... | ... | ... | 70·5 |

and the worst at—

| | | | | |
|----------|-----|-----|-----|------|
| Cawnpore | ... | ... | ... | 48·0 |
| Sambhal | ... | ... | ... | 45·0 |
| Kálpi | ... | ... | ... | 44·4 |
| Piháni | ... | ... | ... | 44·4 |
| Bánáda | ... | ... | ... | 26·6 |

The work of the Board is in most cases carried out by Sub-Committees. These in the bigger Municipalities are important and useful bodies; and the principle was recognised during the year in G. O. No. 636, dated 28th March 1899, which suggested that the administration of the octroi system should be usually entrusted to a Sub-Committee of three members. This is already the case in some Municipalities ; but the extension of the practice should have beneficial effects upon the working of octroi taxation in the Provinces.

In many of the reports which have come before Government the regularity of attendance of individual members has been commended, as has also their assistance in the various branches of the administration. On the other hand, flagrant instances have not been wanting of want of energy and interest, with resulting injury to the more important branches of Municipal administration.

9. During the year the octroi schedules of the Agra, Jaunpur, Rae Bareli, and Sikandra Rao Municipalities were revised.

Modifications were also made in the Bareilly and Kásganj schedules.

The rules for the assessment and collection of Octroi duty of the Kairana and Rae Bareli Municipalities, proposed for revision at the end of 1897-98, were finally notified, and revised rules were also made for Etah, Jalesar, Khurja, Marchra, and Soron.

Certain additions also were sanctioned in the rules of the Gorakhpur and Jaunpur Municipalities.

The refund rules of the Benares, Jalesar, Kásganj, Marehra, and Soron Municipalities were revised, and additions made to the rules of the following Municipalities :—

Agra, Allahabad, Lucknow, Mainpuri, Meerut, Mirzapur, Moradabad, and Shájhahánpur.

The imposition of the following taxes were also authorized during the year :—

Haldwáni (to which town Act XV of 1873 was extended for the first time in the beginning of 1897)—a tax on animals slaughtered for sale, and a tax on houses, buildings, and lands.

Jaunpur—A house tax.

Mussoorie—A tax on (1) horses and ponies, (2) dogs, (3) jinrickshaws, (4) animals slaughtered for sale (the imposition of this tax was proposed in 1897-98), (5) a capitation and latrine tax, and (6) a tax on houses, buildings, and lands.

The taxes numbered (4) and (5) were levied with the previous sanction of the Government of India.

Naini Tal—A tax on boats and boat-houses and on milk-vendors.

Crampore—The terminal tax was revised and the rates on certain articles in the schedule enhanced with the previous sanction of the Government of India.

By-laws.

10. In the Haldwáni Municipality bye-laws were framed under sections 22 and 23 of Act XV of 1873 for the registration of births and deaths and for the prevention of nuisances.

Under section 55, Act XV of 1883, rules to regulate the following matters were framed in the Municipalities specified below:—

| | | |
|-------------|-------|----------------------------------------------------|
| Anúp-hahr | ... } | To ensure the report of the occurrence of cases of |
| Buland-hahr | ... } | small-pox and cholera within municipal limits. |
| Allahabad | ... } | |
| Bareilly | ... } | For the prevention of nuisances. |
| Gorakhpur | ... } | |
| Kandhla | ... } | To ensure the report of births and deaths. |
| Lakhimpur | ... } | To regulate the sale of poisons. |

Besides the above, rules to regulate the storage of petroleum were passed for 50 Municipalities. Rules of minor importance under this section (55) were made by the Allahabad, Azamgarh, Bareilly, Bánádá, Benares, Bisalpur, Dehra, Gorakhpur, Hardwár Union, Koil (Aligarh), Mau Ránípur, Moradabad, Pilibhit, Sambhal, Saháranpur, Sháhjahánpur, and Tilhar Municipalities.

11. No rules were framed or revised under the Lodging-house Act (I of 1892) during the year.

12. No election rules were framed or revised during the year.

13. The boundaries of the Bela (Partábgarh) and Khurja Municipalities were revised during the year under report.

14. The income and expenditure and the opening and closing balances of the Municipalities in each division are given below:—

| Division. | Opening Balance. | Income during the year. | Total funds available for disposal. | Total expenditure. | Closing balance. |
|----------------------------|------------------|-------------------------|-------------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| M. rat | 1,23,701 | 8,49,462 | 9,73,163 | 7,63,912 | 2,09,221 |
| A. z. | 99,671 | 6,03,541 | 7,02,212 | 5,93,847 | 1,08,365 |
| R. d. M. l. | 70,271 | 5,55,181 | 6,25,455 | 4,80,000 | 1,45,356 |
| A. r. f. a. t. | 1,22,732 | 9,29,806 | 10,53,588 | 9,26,018 | 1,27,540 |
| F. r. e. s. | 1,10,776 | 6,98,307 | 8,15,093 | 6,81,929 | 2,03,154 |
| C. r. d. g. s. | 17,723 | 97,303 | 1,15,026 | 93,409 | 21,617 |
| E. c. o. n. | 22,276 | 2,73,740 | 2,98,116 | 2,57,875 | 40,241 |
| I. n. d. u. v. | 50,310 | 5,50,990 | 5,00,325 | 5,17,664 | 78,671 |
| F. r. e. s. l. | 31,957 | 2,69,560 | 2,13,977 | 1,89,720 | 54,257 |
| T. o. | 6,57,120 | 47,75,319 | 51,52,655 | 41,01,533 | 10,48,422 |

15. The largest balances at the beginning of the year were held by the undermentioned Municipalities:—

| | Rs. |
|-----------|----------|
| Benares | 1,21,942 |
| Cawnpore | 63,592 |
| Meerut | 38,612 |
| Agra | 33,221 |
| Fyzabad | 21,314 |
| Allahabad | 19,997 |

and the following had the largest credit balances at the close of the year:—

| | Rs. |
|-----------|----------|
| Benares | 2,30,517 |
| Cawnpore | 62,233 |
| Meerut | 54,780 |
| Naini Tal | 32,556 |
| Lucknow | 36,559 |
| Allahabad | 26,523 |

The opening balance in Benares has been largely increased; the increase is due to a revival of trade after a period of depression, and to swollen Octroi receipts, to a vigilant supervision of all other sources of income and to stringent economy of the expenditure, the Board having rightly husbanded its resources in order to prosecute vigorously the works in progress in connection with the drainage scheme. No part of this balance represents unexpended loan funds.

16. The income of the Municipalities was derived from the following sources:—

Opening and closing
Balances.

| | Rs. |
|---------------------------------------------------------------------------|------------------|
| Municipal rates and taxes | 36,13,023 |
| Realizations under Special Acts | 88,193 |
| Revenue derived from Municipal property and powers apart from taxation | 7,05,553 |
| Grants and contributions (for general and special purposes)... | 38,751 |
| Miscellaneous | 1,21,933 |
| Loans and other extraordinary items | 2,07,866 |
| | |
| Total | <u>47,75,319</u> |

17. The Municipalities of these Provinces rely for their income chiefly on the proceeds of the octroi tax. This form of taxation was in force in 81 municipalities, octroi taking the place of a tax on circumstances and property in the Roorkee Municipality with effect from 1st April 1898. In 19 Municipalities the Municipal income is derived from octroi only. Proposals to introduce octroi taxation within the Dehra Municipality were made during the year, and the imposition of octroi duty has been sanctioned with effect from 1st April 1900, as there is reason to fear the effect of the approaching completion of the Hardwár-Dehra Railway upon the Mohan Pass tolls, from which the revenues of this Municipality are largely subsidized.

Forms of taxation.

The taxes other than octroi in force were —

| | | | Municipalities. |
|------------------------------------------------------|-----|-----|-----------------|
| Tax on houses and lands | ... | ... | 25 |
| Ditto animals and vehicles | ... | ... | 26 |
| Ditto professions and trades | ... | ... | 38 |
| Tolls on roads and ferries | ... | ... | 7 |
| Water-rate | ... | ... | 5 |
| Conservancy (including scavenging and latrine rates) | | | 5 |
| Tax on visitors | ... | ... | 2 |
| Ditto jinrickshaws | ... | ... | 1 |
| Ditto horses and dogs | ... | ... | 1 |
| Ditto servants | ... | ... | 3 |
| Ditto sites | ... | ... | 1 |
| Terminal tax | ... | ... | 1 |
| Ditto toll | ... | ... | 1 |
| Tax according to circumstances and property | | | 14 |
| Tax on lake frontage and boats | ... | ... | 1 |
| Ditto animals slaughtered for sale | ... | ... | 2 |

The Visitors' tax at Benares was discontinued after the 31st December 1898, in accordance with the orders of the Government of India.

Octroi receipts.

18. Octroi yielded a total gross income of Rs. 33,57,063 as compared with Rs. 29,61,518 in 1897-98. The total net income realized from this source, after deducting refunds, was Rs. 25,76,206 or 71·3 per cent. of the total realizations from municipal rates and taxes as compared with Rs. 23,56,030 or 73·0 per cent. in the previous year. There was thus an increase, in net income from the octroi tax, of Rs. 2,20,176.

The following statement compares the net receipts for the past two years under the different classes of articles on which octroi was levied, and for three preceding years :—

| | 1894-95. | 1895-96. | 1896-97. | 1897-98. | 1898-99. |
|---------------------------------------|---------------|-----------|-----------|-----------|-----------|
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| Class I (Articles of food and drink) | ... 16,74,814 | 16,13,722 | 13,75,508 | 13,62,487 | 14,16,200 |
| Do. II (Animals for slaughter) | ... 1,10,561 | 1,21,454 | 1,38,118 | 1,31,257 | 1,37,542 |
| Do. III (Fuel, lighting, and washing) | ... 1,63,959 | 1,73,263 | 1,32,911 | 1,21,989 | 1,54,251 |
| Do. IV (Building material,) | ... 1,59,951 | 1,79,186 | 1,33,223 | 1,19,681 | 1,51,677 |
| Do. V (Drugs, gums, and pieces) | ... 1,81,189 | 1,75,706 | 1,37,880 | 1,52,307 | 1,80,227 |
| Do. VI (Tobacco) | ... 85,574 | 60,502 | 61,843 | 77,828 | 71,962 |
| Do. VII (Cloth) | ... 3,15,276 | 3,26,966 | 2,66,532 | 3,16,893 | 3,71,651 |
| Do. VIII (Metal-) | ... 81,842 | 85,353 | 65,267 | 73,588 | 92,696 |
| Total | ... 27,73,166 | 27,36,152 | 23,11,282 | 23,56,030 | 25,76,206 |

The year was generally one of recovery from the effects of the preceding period of scarcity and contraction of trade. The figures given above indicate that the octroi receipts from nearly all classes of articles are returning to their old relative levels of the period prior to the famine. The increase as compared with the receipts in the previous year under class I is more than accounted for in the Meerut Division, where though trade was generally brisk, the predictions of Hindu astrology of the possibility of high prices during the current *sambat* year and the anticipations of a season of distress, are said to have had their effect upon the operations of Hindu traders, leading them to import

largely and to accumulate stocks. The large and seemingly counter-balancing drop in the receipts in the Agra Division was due entirely to the large reduction of the net income in the Agra Municipality, where extensive arrears on account of refunds were paid off during the year. Receipts rose also in the Benares and the Rohilkhand Divisions, and to a slighter extent in the remaining divisions, except Fyzabad, where there was a slight fall. Except in the Allahabad Division, where there was a slight fall, the receipts under class III rose uniformly in all the divisions; the increase being most marked in Rohilkhand, and only slightly less so in the Meerut, Agra, Lucknow, and Benares Divisions. Receipts under class IV increased generally in all divisions, the greatest increase being in the Rohilkhand Division, where the receipts rose by over 50 per cent.; there were also large increases in the Meerut and Agra Divisions. The receipts from the remaining four classes—the articles in which are more of the nature of luxuries, than of the necessaries, of life—increased substantially except in the case of tobacco. In the case of the other three classes, the increases are general throughout all divisions except Agra, being uniformly most marked in the Rohilkhand Division. In the Agra Division there was a fall in the net receipts both from drugs, &c., and from cloth, with a slight increase from metals. The fall in the receipts from tobacco occurred in the Allahabad and Benares Divisions; the tobacco industry is said to be declining in the Benares Municipality. The total imports of this class declined slightly during the year, while there was a marked expansion of the exports. There is, however, reason to fear that in many Municipalities the smuggling and evasion of the octroi duty on tobacco is rife.

19. The following figures show the gross imports of the principal articles of consumption and the quantity or value on which refunds were paid:—

Refunds.

| Article. | Year. | (a) Gross imports. | (b) | (c) | Per- cent- age of (b) on (c). |
|------------------|---------|--------------------------|--------------------------------------------------------|-----------------------------------------------------|-------------------------------------------|
| | | | Quantity or value on which refunds were paid. | Net imports upon which the tax was levied. | |
| Grain | 1897-98 | 2,64,40,283 | 65,65,861 | 1,98,74,422 | 22.3 |
| | 1898-99 | 2,66,37,956 | 78,77,906 | 1,87,60,050 | 29.6 |
| Refined sugar | 1897-98 | 5,82,025 | 1,38,927 | 4,43,098 | 23.8 |
| | 1898-99 | 7,25,065 | 3,51,105 | 3,73,960 | 48.4 |
| Unrefined sugar | 1897-98 | 20,31,787 | 5,58,782 | 14,73,005 | 27.5 |
| | 1898-99 | 18,66,591 | 4,31,049 | 14,35,542 | 23.1 |
| Ghee | 1897-98 | 3,09,633 | 83,002 | 2,26,631 | 26.7 |
| | 1898-99 | 3,41,121 | 90,117 | 2,51,004 | 26.4 |
| Oil | 1897-98 | 4,85,668 | 2,42,017 | 2,43,651 | 49.8 |
| | 1898-99 | 6,60,653 | 4,09,406 | 2,51,247 | 61.9 |
| Tobacco | 1897-98 | 3,62,814 | 68,701 | 2,94,113 | 18.9 |
| | 1898-99 | 3,61,911 | 85,616 | 2,76,295 | 23.6 |
| Drugs, gums, &c. | 1897-98 | 45,69,544 | 9,11,345 | 36,58,199 | 19.9 |
| | 1898-99 | 54,59,328 | 7,24,661 | 47,34,667 | 13.3 |
| Cloth | 1897-98 | 2,60,39,886 | 52,78,210 | 2,07,61,676 | 20.2 |
| | 1898-99 | 3,22,88,885 | 71,62,723 | 2,51,26,162 | 22.2 |
| Metals. | 1897-98 | 61,06,797 | 14,81,371 | 46,25,426 | 24.2 |
| | 1898-99 | 79,00,494 | 17,74,534 | 61,25,960 | 22.4 |

There was a net increase of nearly two lakhs of maunds in the imports of grain on which octroi duty was paid, for the greater part of which the introduction of octroi taxation into the Roorkee Municipality is accountable. The divisional variations, however, are considerable. Imports again largely increased in the Meerut Division, by six lakhs, the greater part of this occurring in the Hâpur Municipality: there were also increases in the Lucknow (of $2\frac{1}{4}$ lakhs) and Fyzabad (of one lakh) Divisions. On the other hand, imports of grain declined by $3\frac{1}{2}$ lakhs in the Allahabad, by $1\frac{1}{2}$ lakh in the Benares, and by two lakhs in the Agra, Divisions. In the Agra Municipality alone, there was a decrease in imports of 6,57,242 maunds. The decreases in the Allahabad Municipalities are attributable to the cessation of famine relief operations in that division; while in the Benares Division full stocks and a diminished demand of the coarser grains among the poorer sections of the population led to fewer imports. The increases in the Lucknow Municipalities and in the Benares Municipality, and in certain Municipalities of the Meerut Division are due to an expansion in the volume of through trade or to traders taking advantage of the low prices to replenish depleted stocks; that the rise was not more general has been explained as due to the current of the heavy export trade diverting consignments from outlying places that would otherwise have come into the Municipalities. As against the small net increase in the imports, however, the total quantity of exports of grain on which refunds were paid increased by over 13 lakhs; but the greater part of this, 11 lakhs, represents exports from the Agra Municipality of a previous period upon which the refunds were in arrears. The figures for refined sugar show that, roughly, there was an increase of $1\frac{1}{2}$ lakhs in the imports and $2\frac{1}{4}$ lakhs in the exports; but here again, the Agra Municipality is responsible for the larger half of the quantity on which refunds were paid. The more noticeable increases occurred in Benares, where there was a considerable revival in the trade, and in Fyzabad. The decrease in both the imports and exports of unrefined sugar is apparent only, owing to certain figures relating to grain in the Hâpur Municipality having been erroneously credited under this head in the previous year. Increases of trade in this article in Lucknow and Benares, and a fall in Fyzabad, are the chief variations. In the case of oil, there has been an increase both in the imports and exports. The crop was a good one, and large purchases of the seeds were made for exportation to Europe. The increase in the quantity on which refunds were paid is only slightly less than the increase in the imports. The increases were most marked in the Allahabad Division, where, however, they almost entirely occurred in the Jhânsi Municipality. The expansion of this trade in oil and oilseeds was almost equally marked in the Rohilkhand and Meerut Divisions, and only slightly less so in the Agra Division. But while the municipalities of the Western and Central districts thus show a general increase, those of the Eastern districts of the Benares and Gorakhpur Divisions exhibit considerable decreases, the figures for the Oudh Municipalities remaining practically stationary.

20. The net average consumption of the articles for which standards have been fixed by the Government was as follows :— Consumption of staples.

| | 1897-98. | 1898-99. | Normal Government standard. |
|----------------------|-------------|------------|-----------------------------|
| | Mds. s. c. | Mds. s. c. | Mds. s. c. |
| Grain ... | ... 6 25 12 | 6 9 1 | 7 0 0 |
| Sugar ... | ... 0 37 5 | 0 33 14 | 0 33 0 |
| Ghí ... | ... 0 3 0 | 0 3 5 | 0 4 0 |
| Oil ... | ... 0 3 4 | 0 3 5 | { 0 2 8 to { 0 3 8 |
| Tobacco... | ... 0 3 15 | 0 3 10 | 0 4 0 |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Drugs, gums, &c. ... | 1 3 7 | 1 9 2 | { 1 0 0 to { 1 4 0 |
| Cloth ... | ... 6 4 8 | 7 13 4 | { 5 0 0 to { 8 0 0 |
| Metals ... | ... 1 8 9 | 2 0 6 | { 1 8 0 to { 2 0 0 |

The incidences of all articles except grain, sugar, and tobacco were above those of last year. The decreased consumption of grain is more apparent than real, owing to the misleading figures of the nominal increase of exports in the Agra Municipality. The consumption of grain in 18 out of the 80 municipalities levying octroi exceeded eight maunds per head, the incidence being highest in Hapur (mds. 14-37-11), Dhámpur (mds. 12-20-0), and Gháziabad (mds. 12-9-11). The excess in Hápur is explained to be due to traders having taken advantage of the good crops and low prices to lay in large stocks and then restricting exports in anticipation of a rise in prices. It is observed, however, that in this Municipality refunds have averaged nearer 50 per cent. than 40 per cent. of the gross collections for years past, and there is thus reason to think that refunds are not promptly paid and that through trade is being taxed. The Board has therefore been instructed to examine its whole octroi system with a view to confining taxation to the principal staples of local consumption and to relieving through trade of the transit duty which, it is feared, it has to pay under the present rules. The high incidences in Dhámpur are attributed to the revival of trade and large imports. But notwithstanding the efforts of the Board in the previous year to facilitate refunds and the reduction of the minimum on which refunds are paid from two annas to six pies, much is exported from the town on which refunds are not paid. The town is a large retail distributing centre, from which petty quantities on which refunds are not claimed are largely taken out in driblets to surrounding tracts. These, however, form a large quantity in the aggregate, and unduly swell the figures of local consumption. The Board has been told to devise at an early date some method for improving the refund system. In Gháziabad, the explanation given of the excess is the same as that given in the case of Dhámpur. It is reported that refunds are ordinarily promptly paid and that all possible facilities are afforded ; but the amount repaid largely decreased during the year, despite the increase in imports, and the percentage of refunds to gross

collections is now incredibly low. The attention of the Board has been drawn to this, and it has been directed to discover the defect. The incidences in Kálpi (mds. 8-25-12) and in Kúnch (mds. 11-15-5) still continue high; but the figures show a great improvement over those of the previous year (mds. 15-0-2 and mds. 14-28-1 respectively), and the Boards have met with some success in their efforts to facilitate refunds and to prevent the tax operating as a transit duty. The octroi system, however, in the latter Municipality has been again adversely criticised by Government, and the Board has been directed to consider the advisability of exempting from the schedule both grains and articles of other classes on which the ratio of refunds to gross collections is excessive. The incidences of the other Municipalities have been similarly commented on, and the necessary directions given.

Taxes other than octroi.

21. The receipts from taxes other than octroi are compared with those for 1897-98 in the following table :—

| Heads of receipts. | 1897-98. | 1898-99. | Difference. |
|-----------------------------------------------------------|----------|-----------|-------------|
| | Rs. | Rs. | Rs. |
| (1) Tax on houses and lands | 1,07,304 | 1,21,059 | +13,755 |
| (2) Do. animals and vehicles | 79,660 | 79,666 | -54 |
| (3) Do. professions and trades | 1,07,801 | 1,18,149 | +10,348 |
| (4) Tolls on roads and ferries | 54,618 | 67,619 | +12,901 |
| (5) Water-rate | 1,98,065 | 2,53,579 | +55,514 |
| (6) Conservancy (including scavenging and latrine rates). | 23,995 | 40,408 | +16,413 |
| (7) Tax on visitors | 58,216 | 53,633 | -4,583 |
| (8) Do. rickshaws | 544 | 760 | +216 |
| (9) Do. horses and dogs | 1,996 | 1,958 | -38 |
| (10) Do. servants | 8,211 | 8,666 | +455 |
| (11) Do. stalls | 40 | ... | -40 |
| (12) Do. sites | 8,547 | 10,537 | +1,990 |
| (13) Do. lake frontage and boats | ... | 749 | +749 |
| (14) Terminal tax (Cawnpore) | 1,38,500 | 1,83,769 | +45,179 |
| (15) Ditto toll (Ditto) | 42,684 | 52,634 | +9,950 |
| (16) Tax according to circumstances and property | 40,494 | 37,840 | -2,654 |
| (17) Do. on animals slaughtered for sale | 610 | 5,941 | +5,331 |
| Total | 8,71,375 | 10,36,807 | +1,65,432 |

The figures given in the first column above differ in some instances from those given in the returns of last year, some adjustments having been made in the cases of certain erroneous credits. The increase in receipts under most of these heads is due, to some extent, to realizations of arrears from the famine year, but also to a more careful attention generally to the assessments and prompter realizations of the current demand. The large increase in the receipts from tolls on roads and ferries is due to an increase of Rs. 6,311 in the contract fees for the ferry over the Jumna at Agra and to better collections, e.g. of Rs. 4,284 at Naini Tal and of Rs. 1,775 at Káshipur. Of the increase in the income from the tax on professions and trades, more than half, viz. Rs. 5,503, accrued at Cawnpore. The substantial increase in the receipts from the water-rate occurred in the Municipalities of Allahabad (+ Rs. 9,105) and Benares (+ Rs. 47,909). In the latter Municipality a systematic revision of the assessments was made by a special officer. The increase in the case of Allahabad was due to an increase in the assessment, made under the new rules framed under section 37(1)(b) of Act I of 1891, which came into force on the 1st April 1898, and to better collections. The conservancy

receipts have increased owing to the imposition of a capitation tax at Mussoorie. This accounted for Rs. 15,878 of the total increase. Naini Tal and Almora also show enhanced receipts under this head. The fall in the receipts from the tax on visitors is due partly to the discontinuance of this tax at Benares at the end of the third quarter of the year, and partly to a decrease of Rs. 2,930 in the receipts from the Pilgrims' tax at Hardwár. The Servants' tax was discontinued with effect from the beginning of the year at Mussoorie. The figures under this head, therefore, represent an increased income of nearly Rs. 4,000 from this source in Naini Tal, where also better arrangements and supervision secured an increment in the receipts from the taxes on sites. The rates of the Terminal tax at Cawnpore were, for certain articles of the schedule, with the sanction of the Government of India, enhanced at the beginning of the year. The increase was especially marked in the case of the railway-borne traffic. The receipts from tolls also substantially improved, but are said to be abnormally high, owing to the large amount of grain sent into the city after the two famine years. The tax on animals slaughtered for sale at Mussoorie was only sanctioned towards the close of the preceding year.

22. The total net income derived from taxation by the Municipalities in these Provinces amounted to Rs. 36,13,023 as against Rs. 32,25,223 in the previous year. The incidence of net taxation per head of population within Municipal limits was Re. 1-1-11 as compared with Re. 0-15-5 in 1897-98, Re. 0-15-6 in 1896-97, and Re. 1-0-9 in 1895-96, indicating a return towards the figures of normal years prior to the distress period. The most heavily-taxed Municipalities were—

Incidence of taxation.

| | | | | Rs. a. p. |
|---------------|-----|-----|-----|-------------|
| Naini Tal | ... | ... | ... | ... 7 6 4 |
| Mussoorie | ... | ... | ... | ... 7 7 1 |
| Agra | ... | ... | ... | ... 1 7 2 |
| Benares | ... | ... | ... | ... 2 4 1 |
| Cawnpore | ... | ... | ... | ... 1 14 10 |
| Allahabad | ... | ... | ... | ... 1 10 3 |
| Almora | ... | ... | ... | ... 1 8 8 |
| Gháziabad | ... | ... | ... | ... 1 6 6 |
| Lucknow | ... | ... | ... | ... 1 3 1 |
| Hardwár Union | ... | ... | ... | ... 1 5 9 |
| Meerut | ... | ... | ... | ... 1 4 5 |
| Roorkee | ... | ... | ... | ... 1 3 5 |

Excluding hill Municipalities the incidence of *direct* taxation was highest and lowest in the following Municipalities :—

| <i>Highest.</i> | Per head. | | <i>Lowest.</i> | Per head. |
|-----------------|-------------|--|-------------------|------------|
| Benares | ... 2 4 1 | | Bhinga | ... 0 2 2 |
| Cawnpore | ... 1 14 10 | | Balrámpur | ... 0 2 10 |
| Agra | ... 1 7 2 | | Ballia | ... 0 3 1 |
| Gháziabad | ... 1 6 6 | | Nawábganj (Gonda) | ... 0 3 9 |
| Hardwár Union | ... 1 5 9 | | | |
| Meerut | ... 1 4 5 | | | |

23. The details of the income derived from sources other than taxation are—

| | | 1897-98. Rs. | 1898-99. Rs. |
|------|-------------------------------------------------------------------------|-----------------|-----------------|
| (1) | Realizations under special Acts ... | 78,618 | 88,193 |
| (2) | Rents of lands, houses, saráis, dák bungalow, &c. | 2,36,139 | 2,61,987 |
| (3) | Sale proceeds and produce of lands, &c. ... | 91,396 | 56,335 |
| (4) | Conservancy receipts (other than taxes and rates) | 1,13,944 | 1,22,018 |
| (5) | Fees and revenue from Educational and Medical institutions | 22,891 | 24,429 |
| (6) | Fees and revenue from markets and slaughter-houses | 1,44,673 | 1,61,361 |
| (7) | Stud bull fees | 1 | 243 |
| (8) | Realizations from sale of water | 20,649 | 17,889 |
| (9) | Ditto fairs | 10,903 | 12,918 |
| (10) | Chaulidári cess | 56 | 56 |
| (11) | Copying fees | 378 | 213 |
| (12) | Mooring do. | 37 | 152 |
| (13) | Acreage and jágir cess | 204 | 172 |
| (14) | Registration fees | 177 | 65 |
| (15) | Fees for maps | 91 | 116 |
| (16) | Ditto licensing láthis | 18 | 331 |
| (17) | Inspection fees | 8 | 9 |
| (18) | Public crier's fees | 200 | 12 |
| (19) | Fines under Municipal and other Acts ... | 31,060 | 38,983 |
| (20) | Interest of investments | 8,486 | 8,270 |
| (21) | Grants and contributions (for general and special purposes) | 53,961 | 38,751 |
| (22) | Miscellaneous receipts | 1,19,212 | 1,21,933 |
| (23) | (i) Loan | 2,78,000 | 1,59,000 |
| | (ii) Other extraordinary items | 46,531 | 48,866 |

The decrease of Rs. 35,061 in the receipts from sale of lands, &c., is more apparent than real, the previous year's receipts having been swollen by an erroneous credit in Cawnpore. The decrease in the realizations from the sale of water is due to a diminished demand for water on account of abnormally heavy rains in Allahabad. The increase under head Fines is due to increased activity (in Allahabad, e.g. prosecutions for evasions of taxes increased from 96 to 235) on the part of Boards generally in enforcing the provisions of their rules and bye-laws—an activity in stimulating which the operations of the local audit staff throughout the period must be held to have had a considerable share. There was a large decrease by Rs. 1,19,000 in the amount taken up as loans. The Municipalities which took loans during the year were—

| | | Rs. |
|-----------|-------------|-----------------|
| Allahabad | ... ... ... | 13,000 |
| Mussoorie | ... ... ... | 19,000 |
| Naini Tal | ... ... ... | 1,27,000 |
| | Total | <u>1,59,000</u> |

These were all loans supplementary to others previously taken from Government. The loan granted to the Mussoorie Board was required, in consequence of the estimate having had to be revised, for the payment of the contractor for the construction of the Bhilaru Shoot, which, since

completed, is expected to materially reduce the cost of the conservancy of the Municipality. The other two loans were granted to enable the Boards concerned to extend or complete their water-works systems. No Municipality raised any loan in the open market during the year.

24. The subjoined table gives the percentage on nominal Municipal revenue (excluding large grants, loans, and sale of securities for expenditure on water-works) of the amounts spent on the principal branches of the administration during 1898-99:—

Municipal expenditure.

| Division. | Nominal income for the year excluding the opening balance. | Percentage of income spent on— | | | | | | |
|--------------------|------------------------------------------------------------|--------------------------------|----------------|--------------------------------|---------------------|---------------|----------------|-----------------|
| | | General administration. | Public safety. | Public health and convenience. | Public instruction. | Contribution. | Miscellaneous. | Extra-ordinary. |
| Rs. | | | | | | | | |
| Meerut | 8,24,620 | 12·6 | 18·5 | 44·1 | 3·8 | 9·0 | 6·3 | 3·1 |
| Agra | 6,02,813 | 11·4 | 15·8 | 44·2 | 3·0 | 7·7 | 9·6 | 6·5 |
| Rohilkhand | 5,52,094 | 13·6 | 20·4 | 39·7 | 5·7 | 8·9 | 1·2 | 2·1 |
| Allahabad | 9,05,299 | 10·1 | 9·5 | 57·4 | 1·7 | 5·1 | 11·6 | 6·4 |
| Benares | 6,93,477 | 9·9 | 12·8 | 42·8 | 1·6 | 2·0 | 13·4 | 2·6 |
| Gorakhpur | 94,901 | 11·0 | 13·6 | 57·5 | 7·9 | 4·9 | 3·2 | ... |
| Kumaun | 1,48,588 | 7·1 | 7·4 | 41·2 | 1·0 | 0·8 | 2·2 | 4·6 |
| Lucknow | 5,51,675 | 11·6 | 15·9 | 44·5 | 4·1 | 2·6 | 9·2 | 6·1 |
| Fyzabad | 2,00,024 | 15·8 | 17·4 | 51·5 | 3·4 | 5·2 | 0·4 | 0·1 |
| Total ... | 47,75,319 | 10·9 | 13·3 | 44·6 | 3·1 | 4·9 | 7·8 | 4·1 |

25. The abstract below shows the chief heads of expenditure with the corresponding charges of the previous year:—

Expenditure under the chief heads.

| | 1897-98. | 1898-99. |
|--------------------------------------------------------------------------------|----------|----------|
| | Rs. | Rs. |
| (1) General administration and collection charges ... | 4,94,525 | 5,20,556 |
| (2) Public safety | 6,43,578 | 6,39,386 |
| (3) Public health and convenience— | | |
| (a) Water-supply | 5,28,226 | 5,42,934 |
| (b) Drainage | 1,81,087 | 1,16,308 |
| (c) Conservancy (including road cleaning and watering and latrines) | 9,90,127 | 9,71,262 |
| (d) Hospitals and Dispensaries ... | 1,74,890 | 1,09,798 |
| (e) Vaccination | 24,568 | 24,245 |
| (f) Markets and slaughter-houses ... | 28,031 | 28,331 |
| (g) Pounds | 23,455 | 24,597 |
| (h) Dák bungalows | 5,193 | 6,530 |
| (i) Arboriculture | 41,202 | 38,848 |
| (j) Registration of births and deaths ... | 8,040 | 8,058 |
| (k) Public works | 3,92,785 | 4,22,588 |
| (4) Public Instruction | 1,45,436 | 1,47,062 |

| | | | | | 1897-98. | 1898-99. |
|-----|------------------------------------------------------|-----|-----|-----|----------|----------|
| | | | | | Rs. | Rs. |
| (5) | Contributions to District Boards and Cantonment | | | | | |
| | Funds ... | ... | ... | ... | 2,20,210 | 2,34,557 |
| (6) | Miscellaneous— | | | | | |
| | (a) Interest loans | ... | ... | ... | 3,47,498 | 3,18,033 |
| | (b) Actual cost of work done for private individuals | ... | ... | ... | 2,897 | 1,948 |
| | (c) Discount | ... | ... | ... | | 1 |
| | (d) Law charges | ... | ... | ... | 2,024 | 2,001 |
| | (e) Rents | ... | ... | ... | 6,870 | 9,143 |
| | (f) Fairs | ... | ... | ... | 19,631 | 11,576 |
| | (g) Miscellaneous charges | ... | ... | ... | 59,821 | 31,813 |
| (7) | Extraordinary and debt— | | | | | |
| | (a) Investments | ... | ... | ... | 3,000 | 5,319 |
| | (b) Repayments of loans | ... | ... | ... | 1,57,514 | 1,78,579 |
| | (c) Advances | ... | ... | ... | 3,435 | 1,475 |
| | (d) Deposits | ... | ... | ... | 1,830 | 9,585 |

There are no items of an unusual character calling for special remark. The better receipts and improved prospects of the year gave the Boards a larger margin for expenditure upon necessary and useful public works. On the other hand, no new large construction works in connection with water-supply or drainage were undertaken during the year and the temporary suspension of operations at Benares upon the drainage project is responsible for the greater part (over Rs. 43,000) of the decreased expenditure under the head "Drainage;" Allahabad spent over Rs. 8,000 less on this object, while expenditure also decreased in Lucknow (by nearly Rs. 4,000) and in Rae Bareli (by Rs. 2,144). The decrease in the total amount spent upon conservancy is due chiefly to a less urgent call for expenditure upon plague preventive measures after the liberal grants devoted to this purpose in the previous year. The expenditure on fairs declined largely, but the accounts for the fair at Hardwár, where alone the expenditure from Municipal Funds is at all considerable, were abnormal in 1897-98, the year of the Adhikumbh Mela.

Public works.

26. The amounts expended in 1898-99 on water-supply, drainage, and other public works by the Municipalities of Agra, Allahabad, Benares, Cawnpore, Dehra, Lucknow, Meerut, Mussoorie, and Naini Tal were—

| | Agra. | Meerut. | Benares. | Cawn-pore. | Luck-now. | Mus-soorie. | Allah-abad. | Naini Tal. | Dehra. |
|--------------------|--------|---------|----------|------------|-----------|-------------|-------------|------------|--------|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Water-supply | 63,552 | 22,619 | 75,846 | 77,661 | 52,008 | 7,794 | 69,246 | 1,61,955 | 1,981 |
| Drainage | 1,329 | 2,451 | 46,643 | 16,094 | 3,794 | 368 | 1,963 | ... | 774 |
| Other public works | 18,153 | 12,637 | 22,140 | 57,116 | 17,350 | 14,588 | 31,430 | 24,976 | 1,214 |

During the year rules were framed by Government under section 36, clauses (aa), (bb), and (f) of the Water-Works Act (I of 1891) as amended by Act II of 1895, for the publication and submission of plans and estimates for the construction and maintenance of water-works, &c.; and revised rules under section 33, sub-sections (1), (4), and (6) of the Sewerage and Drainage Act (III of 1894) as to the preparation and submission of plans, estimates, and specifications for a drainage scheme were also issued.

An account of the working of water-works and the progress made in the drainage and water-supply schemes in the chief towns is given below :—

WATER-WORKS.—In *Agra* the water-works system, though hampered in its development by various causes, has been of marked service to the city. The average daily consumption of filtered water, including the supply to the Cantonments, was $1\frac{1}{2}$ million gallons as against $1\frac{1}{3}$ million gallons last year. The cost of the water was 1·59 annas per 1,000 gallons supplied, or 3·14 annas if the year's charges for interest and repayment of debt be added to the cost of maintenance, which amounted to Rs. 55,072-12-3 as against Rs. 55,210-0-10 in 1897-98.

Various important questions—the provision of a fourth filter, an enclosure wall, training the river on to the intake, and other points connected with the improvement of the water-supply—have been the subject of separate correspondence between Government and the Board.

Allahabad.—There was a decrease in the quantity of the water pumped from 520,185,016 to 514,733,706 gallons; while the maintenance charges fell from Rs. 53,067 in 1897-98 to Rs. 49,354 in the year of report. But the cost per 1,000 gallons calculated on the above figures shows only the inconsiderable reduction of one pie from the former year's figures, e.g. 0-1-6 as against 0-1-7. Owing to leakages, the extent of which cannot be safely gauged, the actual figures of the pumping operations must be accepted with some reserve. On the recorded figures, however, the average daily supply again fell, from 1,425,000 to 1,410,000 gallons a day. The decrease may be due, to some extent, to the abnormally heavy rains of last season, leading to a diminished demand for water during the period concerned; but it is satisfactory to find it mostly ascribed to the preventive measures against waste. The *Karela Bāgh* extension works have been pushed on, and would have probably been completely finished but for certain difficulties, natural and mechanical, which occurred. The Board also did satisfactory work in connection with providing a water-supply to the *Māgh Mela*, and from the inspection reports of the Sanitary Engineer submitted from time to time for the information of Government it is noticed that the defects discovered by him have been remedied or removed. The character of the water supplied was good throughout, and the Sanitary Board of these Provinces are satisfied that the Municipality has now a supply of good potable water upon which full reliance can be placed. The cost of this supply, including interest and sinking fund, came to $4\frac{7}{12}$ annas per 1,000 gallons, and for this the Municipality provided a supply of 8·04 gallons per head of population, as against 8·13 gallons in 1897-98.

Benares.—An important addition to the existing water-works was the completion of the new raised reservoir. It was constructed from the ordinary income of the Board, and is reported to be doing valuable service in regulating and equalizing the strain on the pumping machinery. The cost of maintenance of the water-works was Rs. 68,966 against Rs. 58,675 last year and an estimate of Rs. 88,970; and apparently further expenditure will be necessary during the current year in providing a new boiler and new pump barrels at the *Bhadajni* pumping station.

The success of the pipe water supply is again testified to by the Health Officer, and the Resident Engineer speaks to its value for flushing purposes. The amount of water pumped into the city mains was 853 million gallons, against 695 million gallons last year, the average supply being 11 gallons per inhabitant. That economy was carefully studied is shown by the reduction in the cost from 3·78 to 2·82 annas per 1,000 gallons, loan interest and repayments included, or to 1·23 annas calculated on the actual working expenses, as well as by the drop in the consumption of coal from 0·97 to 0·89 ton per million gallons pumped. The Engineer has suggested that the extension of house connections is accompanied by serious waste of the water supply, and the Board have been advised to arrange without delay to measure the supply to private consumers and to charge for all excess over a reasonable maximum.

Cawnpore.—The supply of filtered water increased from 484 to 523 million gallons, including about 78½ million gallons sold to six of the larger factories at the rate of two annas per 1,000 gallons. The price of the last mentioned quantity has brought up the income from the sale of water to Rs. 15,557, or nearly double of what it was last year. The supply of water to factories at exceptionally low rates is safeguarded by precautions against abuse of the cheap supply, and is contingent on a termination of the arrangement, on short notice given, if the water comes to be otherwise required by the Board. House connections are being steadily extended; and the system generally has been worked with commendable economy throughout the year. The supply has averaged 8·74 gallons per head of population, at a cost of two annas and one pie, calculated on the current expenses of working, or three annas and nine pies if interest and sinking fund charges are added, per 1,000 gallons pumped.

Lucknow.—The balance-sheet of the water account is somewhat more favourable than it was last year. Excluding the Government subsidy, the figures stand thus:—

| | | 1897-98. | 1898-99. |
|-------------------------|-----|----------------|---------------|
| | | Rs. | Rs. |
| Maintenance charges | ... | 54,470 | 50,366 |
| Repayment of loan | ... | <u>75,946</u> | <u>75,946</u> |
| Total cost | ... | 1,30,416 | 1,26,312 |
| Income from water rate | ... | 21,156 | 20,039 |
| Ditto sale of water ... | ... | <u>26,525*</u> | <u>27,310</u> |
| Total income | ... | <u>47,681</u> | <u>47,349</u> |
| Deficit | ... | 82,735 | 78,963 |

The income from the sale of water creeps up very slowly in the absence of any anxiety for house connections; but the economy in coal and otherwise at the works is noticeable. The cost (calculated on the working expenses only) of the water supplied is somewhat lower than last year, 2½ against 2½ annas per 1,000 gallons; but, until the supply is materially increased, there is little hope of much further

* Excluding Rs. 3,000, paid on account of the previous year by the Hussainabad Endowment.

reduction. Though the quantity pumped from the reservoir rose from 347 to 357 million gallons, it gave an average supply of only $3\frac{2}{3}$ gallons a day per head of population, against 7 to 10 gallons in the other water-works Municipalities. The quality of the filtered water is reported to have been satisfactory, no signs of the enteric microbe having been detected in the specimens submitted to the Chemical Examiner.

Meerut.—No further debt was incurred in connection with the water-works, although the extension of the supply to the cantonment was being steadily pushed on. Requests for house connections were more numerous than last year; but the Civil Surgeon remarks on the comparatively sparing use made of the pipe water in the city, and the average quantity pumped, 6.21 gallons per head of population, is considerably lower than in other Municipalities. The cost of maintenance during the year was Rs. 21,234, of which, however, Rs. 3,500 were carried forward to the account for depreciation of stock; so that the true cost was a little less than last year. Calculated per thousand gallons of supply, the outlay was moderate—1.91 annas (or 6.56 annas, including the loan charges). When the cantonment extension is complete, it should be possible to put the maintenance charges on a fixed scale.

Mussoorie.—The water supply of this station, the nature of which was described in last year's report, was examined by the Chemical Examiner to Government and reported to be good. The pumps worked well, and Rs. 200 were spent on additions to the John Mackinnon works.

Naini Tal.—The new and extended water supply system was pushed on during the year and at the close was nearing completion. The Committee completed during the year the taking up of its fifth loan of Rs. 2,47,000, receiving to its capital account for water-works Rs. 1,27,000. Of this and previous balances, the sum of Rs. 1,32,689 was drawn from the treasury on account of charges in connection with the water-works. Details of these charges are not, however, given in the Committee's report; and the Water-Works Engineer did not submit, for incorporation therein, the detailed progress account which was called for last year. It is noted, however, with satisfaction that savings in the estimate are expected, sufficient to pay for the metres required to register the water supply. The Committee has already begun to realize income from direct house connections; but advance in this direction will naturally be slow for some time to come.

DRAINAGE.—No further instalment of the sanctioned loan for *Benares* was taken during the year, as the drainage operations in the Municipality were checked by the failure to secure a contractor for the novel and extremely difficult work of constructing sewers in the so-called "sewered area." For this task, as well as for the lateral sewers in the "unsewered area," the Resident Engineer had to collect the staff and the materials; operations were, therefore, only actually started after the close of the year. It may, however, be necessary to stop short of the completion of the full sewerage scheme in order to leave the Board some portion of the surplus of the normal expenditure over the normal receipts to devote to other sanitary improvements in the city, chief of which is a proper conservancy system. On the other

hand, to render the scheme effective so far as it has been already carried out, some further expenditure to an extent which the Board cannot afford out of current revenue is imperative ; a revised scheme reducing the original estimate to an amount, the interest and sinking fund charges on which will not be such as to cripple the Board's resources for many years to come, has been called for, and the question of ways and means to finance this revised scheme, is still under the consideration of the Municipal Board and of the Government. Meantime the Board is pushing on the necessary works out of its present fairly large balance.

In the Cawnpore Municipality the need of an adequate system of drainage and sewerage is more apparent than ever. Hardly less urgent is the necessity for a water tower to assist in the flushing of the city drains. Good work was done in perfecting the arrangements for flushing the Sisamau sewer and diverting its offensive outflow into the main stream of the Ganges ; but these are admittedly only temporary expedients for dealing with the wider problem before the Board, in connection with which certain experiments are being tried under the advice of the Sanitary Commissioner and Sanitary Engineer, North-Western Provinces and Oudh, as contained in a joint note on the sewerage scheme which reached Government after the close of the year under report. The Board is also at present engaged in formulating proposals for raising the income necessary to finance a complete scheme. These proposals, it is understood, will take the form of an application to impose a House tax.

Other sanitary improvements.

27. The minor sanitary improvements carried out by the Boards were of an ordinary character. Out of an aggregate income of $54\frac{1}{2}$ lakhs, including the opening balances, the 104 Municipalities in the Provinces expended over $16\frac{1}{2}$ lakhs in water supply, drainage, conservancy, markets, and slaughter-houses. This large sum was on the whole judiciously spent ; and there is apparent and appreciable improvement in the sanitary condition of most of the Municipalities. The measures taken in the previous year for the prevention and the spread of bubonic plague were continued by nearly every Municipal Board during the year under review ; and the efforts of Government to prevent the introduction of the disease into the Provinces met with loyal co-operation on the part of the Boards generally.

28. *Appendix G.*—The total gross liabilities of the Municipalities were Rs. 85,73,470 and the total claims outstanding Rs. 78,872. The net amount of debt was thus Rs. 84,94,598 as against Rs. 85,42,343 in the preceding year.

29. *Appendix H.*—The grants made to Municipalities from Provincial and Local Funds aggregated Rs. 38,751 as against Rs. 53,961 in 1897-98. There is no special item calling for remark.

30. *Appendix J.*—The mode of conservancy, &c., adopted in each Municipality is shown in this appendix. The cost of the conservancy establishment amounted to Rs. 8,51,368 as against Rs. 8,68,991 in the previous year.

The decrease is due to a smaller expenditure upon measures for the prevention of plague as compared with the heavy charges incurred in 1897-98, when these measures were first undertaken by the Boards.

The total expenditure, however, is still above that of 1896-97, in which year the Boards spent Rs. 8,11,049 upon conservancy.

Education.

31. *Appendix K.*—The expenditure incurred by Municipalities on account of education was Rs. 1,42,419 as against Rs. 1,40,157 in 1897-98. There were 565 educational institutions with 36,509 pupils supported or aided by Municipalities, as compared with 437 institutions and 32,127 pupils in the previous year. It has still to be noticed that in spite of the directions conveyed in the reviews of the reports of previous years many Boards are slow to recognise their duties in regard to the claims of the poorer sections of their populations for primary vernacular education. In these cases the necessary instructions were issued to Boards and Committees through the Commissioners of the respective divisions; and several Boards were directed to revise their budgets and to make the necessary provision for the carrying out of their duties in this respect within the current year, and it is hoped that future administration reports of these Municipalities will show that the wishes of Government in the matter of primary education have been given effect to. In several instances, however, it is gratifying to find that efforts have been made to provide the general mass of the inhabitants of municipal areas with opportunities and facilities for acquiring the rudiments of knowledge, and that fewer Boards than before confine their grants to the subsidizing of educational institutions for the favoured few. On the whole, there has been an advance in the encouragement of primary and indigenous education. With a few exceptions the secondary schools in Municipal towns are supported by the District Boards, to the funds of which Municipalities make a contribution on account of schools and dispensaries. Expenditure of this description is shown under the head "Contribution" and not under "Education."

32. *Appendices L and M.*—The transactions of the Municipalities in respect of loans granted to them by Government and those raised outside are shown in these statements.

Loans.

33. *Appendix N.*—This appendix shows the year's vaccination operations within Municipal areas. The number of primary successful vaccinations is reported by the Boards to have been 104,732 as against 97,362 in the previous year. The total number of vaccine operations of all kinds is similarly reported as 115,830 as compared with 117,269. There is, however, still some reason to believe that the returns submitted by certain of the Boards, of which Agra may be instanced, include figures for work done outside municipal limits, and the above totals must, therefore, be accepted with some reserve, as only approximately correct for intra-municipal work. The corresponding figures, as given in the annual report on vaccination in the North-Western Provinces and Oudh for the year 1898-99, of the Sanitary Commissioner to Government, are 101,828 and 114,411, respectively. On these figures,* the proportion of persons successfully vaccinated per 1,000 of the population was 33.11, as compared with a proportion of 32.51 protected in the preceding year. In 72 Municipalities there was an increase in the number of

Vaccination.

* *Vide* paragraphs 19-20 of the Annual Report on Vaccination in the North-Western Provinces and Oudh in 1898-99.

successful primary vaccinations, and in 32 municipalities a decrease. In Farukhabad-cum-Fatehgarh, Khairabad, and Lakhimpur the decrease was attributed to the negligence of the Municipal vaccinators, who were punished; in Allahabad, Chunár, Hardoi, and Lucknow to a diminution in the birth-rate closely approximating the decrease in vaccination; in Benares the decrease is apparent only, the work of the previous year having included that done outside Municipal limits; in Gházipur the decrease is attributed to the fears of the people connected with plague inoculations.

The year was freer than 1897-98 from small-pox. The number of revaccinations, perhaps for this reason, shows a considerable decline.

The percentage of success in primary cases was 95·01. The Municipalities best protected were—Tilhar, with a proportion of 111·73 persons successfully vaccinated per 1,000 of population during the year; Sambhal, with 74·28; Sultánpur, with 64·11; Bahraich, with 56·10; Chandausi, with 55·00; Amroha, with 52·86; Sikandrabad, with 50·49; and Fatehpur with 50·15. The least protected Municipalities were Brindaban, with a proportion of 16·99; Almora, with 17·00; Kálpi, with 19·03; and Pilibhit, with 19·91. Brindaban is a pilgrim resort with a large proportion of aged persons.

The Vaccination Act is in force in all Municipalities. The thoroughness of enforcement, however, varies considerably, and it is noticed that prosecutions are rarely undertaken. In reviewing many of the reports, the question of measures to enforce the Act has been considered by Government and advice given to the Boards.

34. *Appendix O.*—The statistics of births and deaths during the past two years are contained in the following statement :—

| Year. | | Births. | Ratio of births per mille of population. | Deaths. | Ratio of deaths per mille of population. |
|---------|-----|---------|------------------------------------------|---------|------------------------------------------|
| 1897-98 | ... | 102,647 | 31·06 | 147,899 | 45·53 |
| 1898-99 | ... | 127,054 | 39·27 | 110,927 | 34·23 |

The death-rate decreased from 45·53 to 34·23, while the birth-rate increased from 31·06 to 39·27. These figures reflect generally the more healthy circumstances of the year. The death-rate was highest in the Gonda Municipality, *viz.* 53·52: where, however, the death-rate was 69·13 in 1897-98. The drainage of this town continues to be unsatisfactory. The Municipalities of Káshipur (48·92), Sahaswán (48·33), Sardhana (47·10), and Kosi (44·74) also show high death-rates. The death-rate, however, in the latter Municipality shows a considerable improvement since the previous year, when the rate was 116·13. The dryness of the season doubtless had a large share in effecting this; but the Board made a serious effort to improve their conservancy arrangements and to better the sanitary condition of the town. A project for improving the general drainage of the place is now before Government. In Sandila, where an epidemic of cholera in 1897-98 swelled the death-rate to 80·41, there was a marked decrease to 28·01. There was no epidemic disease, and the year was uniformly

healthy : 66 persons were, however, in this Municipality prosecuted for failure to report births and deaths. The reports show that, on the whole, the registration and checking of vital statistics has been more closely attended to by Boards, which were also more active to bring defaulters to account under their Bye-laws.

35. *Appendix P.*—The total amount of the investments held by the Boards was Rs. 2,24,751 as compared with Rs. 2,10,800 in 1897-98. Of the former sum Rs. 50,331 represents the amount of the invested sale-proceeds of nazúl lands. Returning prosperity and increased receipts gave the Boards a slightly larger margin of surplus of income. In some cases, however, a tendency is noticed on the part of Boards to regard an increase in the normal surplus as a legitimate saving to be forthwith locked up in securities, such Boards exhibiting a disinclination to allot such available balances for expenditure upon necessary works of public utility, which may have been neglected in the past when conditions were less favourable, or which are, for other reasons, urgently calling for funds.

Invested funds.

36. Several cases of frauds on municipalities by municipal servants and others were brought to light during the year. At Deoband octroi collections had been embezzled by the muharrir of the head office. The embezzlements were rendered possible by the culpable negligence of the members of the Board, one of whom was suspected of attempting to screen the muharrir's dishonesty. The culprit has since died in prison ; several of the members referred to have resigned, the octroi rules and system generally have been revised, and the administration has been set in order.

Frauds.

At Benares, an accountant in the Municipal Office, found to have been embezzling pound receipts, was convicted and sentenced to imprisonment. In the same Municipality a bill collector was tried for embezzlement of a large sum. The man was acquitted on appeal ; but there is no reason to doubt that the municipality was defrauded of over Rs. 2,000. The case disclosed faulty arrangements and defective methods of accounts. These have since been rectified.

At Lucknow, Pilibhít, Khairabad, and Káshipur embezzlements were detected in the pound accounts, and there were minor embezzlements at Naini Tal. At Chandausi, Tilhar, and Sháhjahánpur extensive embezzlements of octroi receipts came to light, accompanied by the destruction of octroi accounts. In each case several of the Municipal servants and officials were criminally prosecuted and convicted, and others dismissed or otherwise punished. Besides the octroi frauds, there were in Sháhjahánpur other embezzlements of an extensive character. Suitable action has, however, since been taken to prevent their recurrence. The responsibility of the Chandausi and Tilhar Boards for the embezzlements discovered is still under consideration. There were also embezzlements of octroi dues and collections in Agra and of a minor character in the Hardwár, Haldwáni, Sultánpur, Bara Banki, Sítapur, Kairana, Allahabad, Jhánsi, Gháziabad, Pilibhít, Jaunpur, and Gházipur Municipalities, in which criminal proceedings were taken against the guilty persons, and in the Municipalities of Kairana, Rae Bareli, Fyzabad, Banda, Farukhabad, Azamgarh, and Bulandshahr, where the persons concerned were dealt with departmentally.

In Bahraich a clerk was dismissed for improprieties connected with the nazul accounts. An attempt to prosecute him failed for want of sufficient proof. There were other cases of a more petty nature elsewhere. It is reported that during 1898, 29 municipal employés were prosecuted for criminal offences, 26 being sentenced to various terms of imprisonment ; 232 were dismissed, 25 were reduced, and 1,827 were punished in other ways, chiefly by fines. The year, however, was the first one in which the Local Audit staff were in peripatetic operation throughout the whole year, and the discovery of the embezzlements disclosed was due nearly entirely to the result of their audit of the accounts or to the foolish actions on the part of those who had reason to fear their approach. The number of embezzlements brought to light, therefore, in the year under review is apparently large ; but the thorough periodical scrutiny of the audit staff should go far to remove in future the opportunities which have existed for malpractices in the past. And the disclosures of this year have been so far productive of good in that each case has been closely investigated, and the action necessary to obviate similar frauds in future or to rectify omissions and defects in Municipal rules or the system of accounts, and to level up the efficiency and honesty of the administration generally, has been taken by Government or pressed on the Boards concerned.

**Finances of indebted
Municipalities.**

37. In compliance with the orders of the Government of India contained in letter No. 135, dated the 16th August 1898, an account of the financial position of each Municipality which is in debt to Government is given below :—

Agra Municipality.

| Particulars of loans. | Year in which sanctioned. | Amount. Rs. |
|----------------------------------------|------------------------------|----------------|
| | | |
| Water-works, 1st loan | 1894 | 12,56,700 |
| Drainage and Water-works, 2nd loan ... | 1894 | 81,120 |
| Water-works, 3rd loan | 1895 | 8,000 |
| Ditto, 4th loan | 1895 | 11,000 |
| Ditto, 5th loan | 1896 | 8,000 |

The instalments due on the above loans were, with the exception of Rs. 18,076 on account of the first loan, paid during the year, the sum in default being paid after the close of the year. The income aggregated Rs. 5,79,940 as compared with Rs. 4,67,742 in 1897-98. The gross income from octroi amounted to Rs. 4,32,033 as against Rs. 3,23,863 in the previous year ; but there was also a great increase in the amounts repaid as refunds, which rose from Rs. 85,353 in 1897-98 to Rs. 2,75,398, inclusive of a sum of Rs. 79,068 on account of arrears of refunds due from the previous year.

There was an appreciable increase under all classes of octroi, notably under classes I and VII (articles of food and drink and cloth). The rise in income is attributable in part to the return of more normal seasons, most marked in the concluding portion of the year, and to enhanced rates of taxation temporarily sanctioned. Much, however, is due to improved administration, consequent on the measures adopted by the Board after the audit of their accounts by the Examiner, Local Fund

Accounts, which had disclosed a generally discreditable state of affairs, necessitating intervention by Government under section 62 of the Act (XV of 1883).

The expenditure amounted to Rs. 6,82,823 against Rs. 4,44,301 last year, leaving a closing balance of Rs. 10,338, but with no outstanding claims for refunds.

The financial position of the Board is much improved, but though by the exercise of vigilance and strict economy it has extricated itself from its more pressing debts, it has still to provide for urgently needed improvements, e.g. the paving and draining works in the city, the boundary wall round the pumping station, the intercepting sewer, and the fourth filter.

The Board has under consideration the questions of revising the octroi schedule and of imposing a house tax to augment its income. The task before it is a heavy one, but the capable manner in which the affairs of this Municipality have been recently administered gives grounds for hope that a still further improvement in the financial position of the Board will be noticeable from the report of the current year.

Allahabad Municipality.

| Particulars of loans. | Year in which sanctioned. | | | Amount. Rs. |
|-----------------------|------------------------------|------|------|----------------|
| | 1894 | 1897 | 1898 | |
| Water-works, 1st loan | ... | ... | 1894 | 16,43,211 |
| Ditto, 2nd loan | ... | ... | 1897 | 53,000 |
| Ditto, 3rd loan | ... | ... | 1898 | 23,000 |

The last of the above loans granted to this Municipality, the Karela Bâgh extension loan, was completed during the year, and the instalments due on all three loans were paid.

A revival of trade and returning prosperity after a period of stress has much improved the financial position of this Municipality; the deficit on the transactions of the past two years has not been repeated during the year of report, and no default on the part of the Board in meeting its liabilities is now anticipated.

Excluding loans, and the expenditure of loan funds and opening balances, the income and expenditure of the Board for the years 1897-98 and 1898-99 compare as below :—

| | 1897-98. | 1898-99. | Difference. |
|-------------|--------------|------------------------|-------------|
| | Rs. | Rs. | Rs. |
| Income | | 3,60,641 3,87,740 | +27,099 |
| Expenditure | | 3,80,906 3,74,731 | -6,175 |

The rise in receipts is due to a general increase under nearly all the heads of income and particularly under octroi, which increased from Rs. 1,88,819 in the last year to Rs. 1,97,619 in the year under report. Refunds fell from Rs. 30,538 in 1897-98 to Rs. 23,491, in consequence of the cessation of famine and the falling off of exports, and the net octroi income rose from Rs. 1,58,920 to Rs. 1,74,712. Rents produced Rs. 58,666 as against Rs. 47,447; the tax on carriages, horses, &c., Rs. 16,697 against Rs. 15,568; and the proceeds of the water-rate reached the figure of Rs. 80,789 as against Rs. 71,547. A comparison of the figures of receipts for the years prior to the

famine show that, in the main, the income under the various heads is now recovering its old level.

The decrease in expenditure on the other hand was due to savings under the heads "Maintenance of water-works," "Lighting," and "Refunds of excess collections."

At the close of the year the Board had to its credit a substantial closing balance of Rs. 24,222 against Rs. 11,213, or Rs. 4,222 above the prescribed minimum.

From the report of the year's working, supplemented by the further reports by the Board of the action taken or contemplated in connection with the first audit note of the Examiner, Local Fund Accounts, it is evident that good work has been done, and that if natural causes are primarily responsible for the generally satisfactory financial results of the year, the Municipal Board are also to be given the credit for, on the whole, careful and efficient administration.

Bara Banki Municipality.

This Municipality paid up the balance due on the loan of Rs. 6,000 taken in 1892 for general purposes, and is now in a satisfactory position.

Benares Municipality.

The instalments due during the year on the loans taken by this Municipality were paid up.

The following are the loans taken up by the Municipality from Government:—

| Particular of loans. | Years in which sanctioned. | Amount. Rs. |
|-------------------------|----------------------------|----------------|
| Water-works | 1890 and 1894 | 19,58,226 |
| Drainage project... ... | 1894 and 1897 | 5,79,000 |

No further instalment of the sanctioned loan of Rs. 17,77,000 for the drainage project was taken during the year, as drainage operations were checked by the failure of the Board to secure a contractor for the novel and extremely difficult work in connection therewith. The question of the Board's capability of taking up further instalments, and the extent to which the drainage project will be carried out, are now under the consideration of Government.

The income of the Municipality, which thus included no loans, was Rs. 5,73,931 against Rs. 5,17,408, which included a sum of Rs. 79,000 taken on account of loan, in the previous year; and the expenditure on current requirements, excluding all outlay connected with the water and drainage works, amounted to Rs. 2,34,867 as against Rs. 2,35,900 in 1897-98. The surplus of ordinary receipts over ordinary charges thus reached the high figure of Rs. 3,39,064 or Rs. 1,36,556 in excess of that of the previous year.

From this surplus the Board devoted Rs. 46,643 to the carrying on of their drainage works and Rs. 6,880 towards the cost of a new raised reservoir; interest and sinking fund charges claimed Rs. 1,08,001, while the maintenance of the water-works cost Rs. 68,966 against Rs. 58,675 in 1897-98.

The octroi income completely recovered from the depression which marked it during the famine; the net receipts amounted to

Rs. 2,91,671 against Rs. 2,45,459 in the previous year. Good work was done in improving the octroi system and minor sources of income were vigorously developed. The assessments of the water-rate and drainage tax, municipal rents and hackney carriage fees were materially raised and a systematic revision of the water-rate was made by a special officer. The city manure and sweepings were sold to better advantage, and there was more demand for water for non-domestic purposes.

The Board have wisely husbanded their closing credit balance of Rs. 2,30,517, as it is doubtful whether the high level of the year's income, swollen as it was by the collection of arrears dating from the period of scarcity, will be maintained, or whether ordinary public works and current repairs can with safety continue to be starved as they have been in the past. At the same time heavy expenditure must soon be faced in connection with conservancy reforms; so that prudent and vigilant administration will be called for in the future.

Bareilly Municipality.

The loan of Rs. 13,500 taken by this Municipality in 1893 for conservancy was paid up in full, with interest due during the year under report. The financial position of this Municipality is now on a sound basis.

Cawnpore Municipality.

This Municipality paid up the instalments due during the year on the loan of Rs. 14,50,000 taken from Government for water-works in 1893.

The total income of the Board amounted to Rs. 4,04,991, of which Rs. 4,077 was the result of selling out invested funds, while Rs. 16,000 represented a payment of Terminal tax proceeds before the usual date. Deducting these sums, the normal receipts of the year amounted to Rs. 3,85,000 as against Rs. 3,28,635 in the previous year.

Expenditure amounted to Rs. 4,06,350; but to this sum should be added outstanding liabilities of Rs. 7,666 due to Cantonments and Rs. 20,000 or more due for kankar; the true charges, therefore, are Rs. 4,34,000. The annual deficit in the normal income of the Board therefore appears to have shrunk from Rs. 70,000 in the previous year to Rs. 49,000 in 1898-99. This deficit would probably have been much greater but for the enhancement in the Terminal tax rates which took effect from the 1st October 1898, and the present financial position of the Board is not all that could be desired. There is reason to hope that when the new rates sanctioned have been in force for a full year, and the taxation on piecegoods, &c., recently authorized by the Government of India, has been duly imposed, the annual balance will, with proper care, show an equilibrium between receipts and charges. The fears expressed last year of anticipated default in the payment of the instalments due on the loans were happily not realized in the year under report, nor is there now any apprehension of such in future. The improvement of the drainage and sanitation, and the disposal of the sewerage of the town, have now, however, become an imperative necessity, and the Board is taking steps to raise by direct taxation the additional income required to meet the initial and recurring charges necessitated.

Dehra Dun.

The prescribed instalments due in liquidation of the loan of Rs. 91,000 taken in 1895 for water-works was duly paid by this Municipality.

The following figures compare the income and expenditure of the Board during the past two years :—

| | 1897-98. | 1898-99. |
|-------------------------|----------|----------|
| | Rs. | Rs. |
| Income | 27,518 | 27,792 |
| Expenditure | 32,308 | 25,168 |

The year's working has been fairly satisfactory. By exercising strict economy in Public Works the Board has been able to show a reasonably full closing balance of Rs. 4,826 as compared with Rs. 2,202 in the previous year.

Strict attention will, however, have still to be paid to the financial condition of the Municipality, specially in view of the fact that the cost of a drainage scheme, which is absolutely necessary for the improvement of the sanitary condition of the town, must shortly be met. The existing sources of the Board's revenues appear to be capable of considerable improvement, but hardly perhaps to the extent necessary to cover the cost of this drainage scheme. The Board has, therefore, again been advised to consider what methods may best be adopted to increase its income to such a figure as will enable it to meet normal expenditure *plus* sums required for the extra expenditure alluded to above. Certain proposals from the Board to this end are now before Government.

Hardwar Union.

The prescribed instalments in liquidation of the loan of Rs. 5,000 taken by this Municipality in 1896 for protective works were paid during the year.

The cessation of plague at the end of May 1893 was followed by a rapid rise in the municipal income during the latter half of the year, and in spite of considerable expenditure on Public Works and conservancy the municipal funds proper show a considerable closing balance. The figures are—

| | 1897-98. | 1898-99. |
|-----------------------------|----------|----------|
| | Rs. | Rs. |
| Opening balance | 17,916 | 14,740 |
| Income | 39,246 | 44,827 |
| Expenditure | 42,422 | 38,092 |
| Closing balance | 14,740 | 21,475 |

Of the closing credit balance Rs. 10,406 belong to municipal funds proper as against 6,516 in the previous year, and Rs. 11,069 to the special fair fund against Rs. 8,224 in 1897-98. The year's administration was on the whole satisfactory, and the balance of the loan above was repaid a few days after the close of the year, and the Municipality is at the present moment free from debt.

Kashipur Municipality.

This Municipality paid the yearly instalment due towards the liquidation of the loan of Rs. 6,500 taken in 1895 and repayable by 30 yearly instalments.

The gross income was Rs. 11,406 as against Rs. 8,819 in the previous year, and expenditure amounted to Rs. 9,852 against Rs. 9,397. The year closed with a balance in hand of Rs. 1,949.

Kásganj Municipality.

During the year this Municipality paid a sum of Rs. 5,000, with the sanction of Government, towards liquidation of the loan of Rs. 12,000 for drainage works taken in 1895; besides this special sum one half-yearly instalment of Rs. 366, including interest, was also paid. The second half-yearly instalment was not paid owing to a mistake. The income of the Board in the year of report amounted to Rs. 27,613 as against 23,256 in 1897-98, and the expenditure, including the large item of repayment on account of the loan referred to above, to Rs. 29,927 as compared with Rs. 21,932 in the previous year.

The balance at credit of the Board's account at the close of the year was Rs. 8,494.

The administration of this Municipality is satisfactory, and there is no reason to anticipate default in repayment of the Government loan.

Khairabad Municipality.

The instalment due during the year in liquidation of the loan of Rs. 2,500 taken by this Municipality in 1894 for conservancy works was duly paid.

There was an improvement in receipts, which rose from Rs. 7,932 in the past year to Rs. 9,366 in the year under report. To this sum, however, octroi alone contributed Rs. 6,866 against Rs. 5,624 in the previous year, and there was a corresponding rise in refunds, which amounted to Rs. 1,064 against Rs. 833. The closing balance of the year stood at Rs. 938 as against Rs. 247 of the previous year. Default in repayment of the Government loan is not anticipated, but there is still great room for improvement in the administration of this small Municipality.

Lucknow.

This Municipality paid the prescribed instalments due in liquidation of the loans aggregating Rs. 13,20,000 taken in 1893 and 1894 for water-works.

The year began with a balance in hand of Rs. 14,093; the total income amounted to Rs. 4,33,627 against Rs. 4,10,403, and the expenditure to Rs. 4,17,161 against Rs. 4,27,165 in the previous year. After punctually meeting the current liabilities of the year, the Board secured a workable closing balance of Rs. 30,559. The general restoration of prosperity in the Provinces has shown itself in the octroi income, the net proceeds of which were Rs. 2,88,440 against Rs. 2,70,961 in 1897-98.

The return to financial stability, on which the Board are to be congratulated, was not accomplished without considerable sacrifices, and it will be necessary for the Board to continue its rigid economy over the expenditure until some means can be devised of improving its normal income. A default in the repayment of the loans taken from Government is not, however, anticipated.

Meerut.

This Municipality paid up the instalments due during the year on the loan of Rs. 7,50,000 taken in 1895 for water-works.

No further debt was incurred in connexion with the works although the extension of the supply to the Cantonment was steadily pushed on.

The balance-sheet of the Board compares very favourably with that of the preceding year, as indicated by the following figures of the revenue account:—

| Income. | | | | Expenditure. | | | |
|-----------------------------|--------------|----------|--------------------------------|--------------|----------|----------|--|
| | 1897-98. | 1898-99. | | | 1897-98. | 1898-99. | |
| | Rs. | Rs. | | | Rs. | Rs. | |
| Ordinary ... | ... 1,97,375 | 2,09,743 | Ordinary ... | ... 1,24,860 | 1,16,956 | | |
| Government contribution ... | ... 30,000 | 39,806 | On water-works (from revenue) | ... 1,551 | 338 | | |
| | | | Ditto maintenance ... | ... 18,031 | 21,234 | | |
| | | | Cantonment share of octroi ... | ... 42,960 | 50,978 | | |
| | | | Repayment of loans ... | ... 43,152 | 43,152 | | |
| Total ... | ... 2,27,375 | 2,49,519 | Total ... | ... 2,30,554 | 2,32,058 | | |
| Opening balance ... | ... 38,517 | 35,368 | Closing balance ... | ... 35,368 | 52,259 | | |

The improvement in the financial position is satisfactory, and seems to have been secured without any sacrifice of the sanitary interests of the city. Octroi yielded Rs. 1,67,667 against Rs. 1,53,639 in the previous year, and there was also a general improvement among the minor sources of income. The present position of the Board leaves no room to apprehend a default in payment of its liabilities.

Mussoorie.

| Particulars of loans. | Year in which taken. | Amount. Rs. |
|----------------------------|----------------------|----------------|
| Water-works (1st loan) ... | ... 1894 | 36,000 |
| Ditto (2nd loan) ... | ... 1895 | 10,000 |
| Sewerage (3rd loan) ... | ... 1896 | 40,000 |
| Ditto (4th loan) ... | ... 1898 | 19,000 |

The instalments due on the above loans were paid up during the year.

Loans and expenditure from the loan account being excluded, the receipts and charges for the year compare as below with those for 1897-98:—

| | 1897-98. Rs. | 1898-99. Rs. |
|--------------------------|-----------------|-----------------|
| Ordinary income ... | ... 71,227 | 89,837 |
| Opening balance ... | ... 9,124 | 1,672 |
| Ordinary expenditure ... | ... 78,679 | 81,280 |
| Closing balance ... | ... 1,672 | 10,229 |

But from the closing balance must be deducted liabilities amounting to Rs. 7,823, while the recoverable arrears of collections are given as only Rs. 2,771. The closing balance is thus, after allowance made for those adjustments, considerably below the minimum prescribed by Government.

The improved income was due to the introduction of the new capitulation and slaughter taxes, to the establishment of a new tolling station, and to an unexpected rise in the proceeds from the House tax. On the expenditure side the only noticeable feature is the reduction of the outlay on conservancy, as the result of the relaxation of the precautions against plague. The financial position of this Municipality is not altogether a satisfactory one and demands the closest attention of the Board to ensure an increase in income and a good workable balance. Besides the loans above, the Board owes also Rs. 7,000 on account of private loans, and there was at the close of the year a sum estimated at Rs. 11,000 outstanding on account of a claim made by the contractors who constructed the Bhilaru Shoot. To enable the Board to meet this claim, Government has since had to sanction the grant of a further loan of Rs. 11,000.

Naini Tal Municipality.

The following are the loans which have been granted by Government to this Municipality :—

| Particulars of loans. | Year in which loan was sanctioned. | Amount. Rs. |
|-----------------------------------------|---------------------------------------|----------------|
| Water-works (1st loan) ... | 1894 | 2,60,000 |
| Drainage and water-works (2nd loan) ... | 1894 | 20,000 |
| General purposes (3rd loan) | 1897 | 10,000 |
| Ditto (4th loan) | 1897 | 5,000 |
| Water works (5th loan) ... | 1897 | 2,47,000 |

During the year the Committee paid up in full the amount of the fourth loan of Rs. 5,000. It also paid up the instalment due on the second and third loans as well as the overdue first instalment of Rs. 612 on the latter loan. In the matter of the first loan default has been made in respect of four instalments. No payment was made in liquidation of the fifth loan, the taking up of which was completed during the year; the terms have not yet been settled, and repayment has been postponed till the 31st March 1900 under G. G. O. No. 37, dated 16th March 1899. At the close of the year the position of the loan account was (after allowance for the concession above) :—

| Loan. | Half-yearly instalment. | Due on account of 1898-99 and previous year. | Falling due in 1899-1900. | Unpaid capital at end of 1898-99. |
|---------------------------------------|----------------------------|-------------------------------------------------------|------------------------------|-----------------------------------------|
| Rs. | Rs. | Rs. | Rs. | Rs. |
| 1st 2,60,000 | 7,480 | 29,920 | 14,960 | 2,50,576 |
| 2nd 20,000 | 575 | ... | 1,150 | 18,521 |
| 3rd and 5th consolidated ... 2,55,000 | Not yet settled, | 7,006 | 10,200 | 2,55,000 |
| Total ... | ... | 36,986 | 26,310 | 5,24,097 |

The accounts of the year as compared with 1897-98 were as under :—

| | | 1897-98. | 1898-99. |
|---------------------|---------------|--------------|----------------|
| | | Rs. a. p. | Rs. a. p. |
| Opening balance ... | { Revenue ... | 2,198 7 9 | 4,462 9 11 |
| | { Loan ... | ... | 15,483 10 4 |
| Income ... | { Revenue ... | 86,670 5 0 | 1,01,421 12 6 |
| | { Loan ... | 1,35,000 0 0 | 1,27,000 0 0 |
| Expenditure ... | { Revenue ... | 99,406 2 10 | 83,123 4 6 |
| | { Loan ... | 1,04,516 5 8 | 1,32,688 13 10 |
| Closing balance ... | { Revenue ... | ... | 22,761 1 11 |
| | { Loan ... | 19,946 4 3 | 9,794 12 6 |

The enhancement of certain existing taxes and the imposition of certain new taxes are mainly responsible for the increase of the total revenue income during the year under report ; while the fall in expenditure is chiefly attributable to the Toll tax having been farmed and not collected by the agency of the Municipal establishment, and to the falling off in original works and repairs as compared with the previous year. The administration showed a marked improvement.

The credit balance shown at the close of the year was misleading, as it was only secured by default in paying a very much larger sum in the shape of instalments and interest on the various Government loans.

The financial position of this Municipality has for some time past been a source of great anxiety to Government ; but, with the consent of the Government of India, measures have now been taken to restore the Municipality to solvency.

Sultānpur Municipality.

The first instalment, Rs. 545, in liquidation of the loan of Rs. 1,000 taken by this Municipality in 1897 was paid up during the year. The gross income of the year was Rs. 17,494 as compared with Rs. 17,719 in the previous year, and the total expenditure amounted to Rs. 15,490 as compared with Rs. 16,990. The closing balance was Rs. 3,732, and the Municipality is in a sound position.

38. In accordance with paragraph 6 of the Government of India's Resolution No. 55-60, dated 24th April 1899, a short account of the action taken in these Provinces to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield an appreciable amount of income from a light duty, and to obviate, by the provision of bonded warehouses and otherwise, the degeneration of octroi taxation into a transit duty, is herewith appended.

The principles on which this Government permits the levy of octroi, and which must be observed before the sanction necessary for the formal imposition of the tax under section 15 of Act XV of 1873 and section 42(5) of Act XV of 1883 is accorded, are contained in Circular (General) No. 28A, dated 4th December 1868, Circular No. 49A, dated 23rd January 1871, and G. O. No. 601, dated 3rd July 1882, printed on pages 117-118 of the North-Western Provinces and Oudh Manual ; in Circular No. 4A, dated 13th March 1871, printed on page 119 (*idem*) ; in G. O. No. 1435, dated 27th June 1889, on page 125, in G. G. O. No. 58, dated 16th July 1886, on page 126 ; and in Circular No. 13A,

dated 1st February 1878, and Notification No. ²⁹⁴⁴~~XI-510A~~ dated 7th December 1891, on pages 127-128 of the Manual. Moreover, under section 18 of Act XV of 1873, and section 64(1)(a) of Act XV of 1883, Government itself makes the rules necessary for the due working of the octroi tax in Municipalities. These rules are framed with a view to suit varying local circumstances ; but the sets of model rules both for the assessment and collection, and for the refund of octroi duty, printed on pages 110 to 124 and pages 128 to 132, respectively, of the Municipal Manual, are used as a basis. Further orders and directions of this Government to Municipalities relating to the levying and to the working of the octroi tax are also printed on pages 117 to 133 of the Manual. Lastly, in these Provinces, the annual expenditure report of each of the 104 Municipalities, of which 81 now levy octroi duty, is separately and carefully reviewed by Government, and each individual Board or Committee receives direct the instructions or advice of Government upon its year's work. A further check upon the working of municipal bodies generally, and a means of ascertaining, by outside and unprejudiced criticism, indisputable information as to the operation of octroi taxation in individual Municipalities, are afforded by the Inspection and Audit Notes of the Local Audit Staff, which, established since the beginning of 1898, has, under the direction of an Examiner of Local Funds Accounts, spent the intervening period in visiting the various individual towns. The object of the operations of the Examiner and his staff is primarily the auditing of municipal accounts ; but in many cases, questions of a purely technical nature of accounts have become inseparably bound up with wider considerations of an administrative character : and in these instances the notes of the audit staff are useful indexes of the state of all branches of the Municipal administration, among them the important branch of the octroi administration. Wherever, from these notes or from the annual expenditure reports, there was any reason to suspect that the principles indicated by the circulars or orders cited above were being contravened, the Boards and Committees have been addressed by Government, and suitable action taken to bring the working of the octroi system into accord therewith.

Apart from this general controlling action exercised by Government, specific action to bring the working of octroi taxation into closer conformity with the principles indicated above, was taken in the Municipalities of Agra (where the whole octroi schedule and rules are now under revision), Benares (where the rules were revised during the year, and where, as in the case also of the Sikandrabad Municipality, the necessity of a bonded warehouse is being pressed upon the Board), and in Jhánsi, Háthras, and Sitapur (besides the municipalities already referred to in paragraph 20 of this resolution), where similar action to free through trade, whether by exempting articles on which the rates of exports to imports is excessive, or by the provision of bonding facilities, is being pressed upon the Boards and Committees concerned. These measures, however, appertain to proceedings which are still pending and will be dealt with in detail by Government in reviewing the municipal reports of the current year. Several minor measures towards the same

ends were completed during the year in Hâthras, Agra, Bareilly, and several smaller Municipalities.

39. The annual report of each municipality has been separately reviewed by Government, and the necessary orders passed on all important points. The year, on the whole, has been a favourable one. A return to more normal seasons, after the cessation of famine, has improved the income of the Boards. With the exception of the Naini Tal Municipality, the Boards were all in a position, by the end of the year, to meet their liabilities. The present state of the finances of most Municipalities gives no ground for anxiety.

The accounts of nearly all municipal bodies have now been audited by the Local Audit Staff, to whose operations reference was made last year, and the inspection notes of the Examiner, Local Fund Accounts, have brought to light many unfortunate instances of laxity of administration or defective arrangements. These have been duly noticed and steps have been or are being taken by the Boards concerned to remedy the irregularities pointed out.

The defects which have come to light, however, are not of recent growth; and though their detection has disfigured the year's record, there are indications of improvements in the general tone of Municipal administration. In Agra, where, in consequence of the abuses which had become rife, Government had finally to intervene by an order under section 62, Act XV of 1883, and assist the Board to mend its ways, the improvement effected in even the few closing months of the year was beyond expectation, and there is every prospect that the stimulus of the measures undertaken will be maintained. The alleged state of the administration in the important Municipality of Cawnpore led to a special inquiry, which had the effect of drawing the Board's attention to certain weak points in its administration, and steady progress is now to be expected. The strictures passed by Government at the beginning of the year upon the management of Municipal affairs by the Mussoorie Board have led to serious efforts being made to level up the efficiency of the administration. Not less satisfactory has been the improvement in the Municipality of Naini Tal, where the audit and inspection of the accounts by the Local Audit Staff had disclosed serious irregularities and leakage of municipal revenue, and in the Municipalities of Bareilly, Benares, and Shâbjahânpur, though in the last-mentioned place the necessary steps were not taken till the closing portion of the year. Throughout the year the Examiner, Local Fund Accounts, and his staff have rendered valuable services to the Boards, whose accounts they have audited, in pointing out the defects of their arrangements, and in indicating the sources from, and directions in, which the development of municipal income could be looked for or improvement in the administration was possible.

On the whole, the Lieutenant-Governor and Chief Commissioner is glad to observe the sense of their duties and responsibilities that the Boards and Committees generally have displayed. His Honor desires to acknowledge especially the loyal co-operation, continued from the previous year, of the Municipalities of the Provinces with the Government in its efforts to prevent the importation and the spread of plague:

and he takes this opportunity of congratulating them both upon the degree of success attained in the past in this respect and in the effective improvement of their sanitary arrangements generally. Not less does he desire to acknowledge the services which, as shown by the various reports, have been rendered by the individual members of many of the Boards and Committees. It is no longer doubtful that Municipal institutions in these Provinces serve a most useful purpose. They are a great help to the Government, and they confer on the people manifold advantages of an administrative, sanitary, and educational character.

ORDERED:

ORDERED that a copy of this Resolution be forwarded to all Commissioners of Divisions, North-Western Provinces and Oudh, for information and communication to Chairmen of Municipal Boards and Presidents of Municipal Committees in their respective Divisions.

Ordered also that a copy of this Resolution be published in the *North-Western Provinces and Oudh Gazette* for general information,

By order, &c.,

J. S. MESTON,

Secy. to Govt., N.-W. P. and Oudh.

STATEMENT No. I OF 1898-99.

*Abstract Statement No. I, showing the constitution of Municipal ^{Boards}
Committees.*

I.

| | |
|--------------------------------------------------------|----------|
| Number of municipalities under Act XV of 1873 | 7 |
| Population within municipal limits | 1,16,972 |
| Number of towns of which the Municipal Committees are— | |
| (a) Appointed by election | 3 |
| (b) Ditto ditto or partly by nomination | ... |
| (c) Ditto nomination only | 4 |
| Aggregate number of members of Municipal Committees— | |
| (a) Ex officio | 27 |
| (b) Elected members | 24 |
| (c) Nominated members | 40 |
| Of the above— | |
| (d) Officials | 30 |
| (e) Non-officials | 61 |
| (f) Europeans | 18 |
| (g) Natives | 73 |

II.

| | |
|----------------------------------------------------|-----------|
| Number of Municipalities under Act XV of 1883 | 97 |
| Population within municipal limits | 31,19,713 |
| Number of towns of which the Municipal Boards are— | |
| (a) Elected | 5 |
| (b) Elected and appointed | 89 |
| (c) Appointed | 3 |
| Aggregate number of members of Municipal Boards— | |
| (a) Ex officio | 19 |
| (b) Elected | 1,221 |
| (c) Nominated | 282 |
| Of the above— | |
| (d) Officials | 282 |
| (e) Non-officials | 1,230 |
| (f) Europeans | 186 |
| (g) Natives | 1,336 |

STATEMENT No. II OF 1898-99.

Abstract Statement No. II, showing the system of Taxation in force, and giving the Provincial totals of Income.

System of taxation—

| Municipalities. | Totals of income— |
|----------------------------------------------------------------------|-------------------|
| (a) Octroi in force in | 81 |
| (b) Tax on houses and lands in force in | 25 |
| (c) Ditto animals and vehicles in force in | 26 |
| (d) Ditto professions and trades in force in | 45 |
| (e) Tolls on roads and ferries in force in | 6 |
| (f) Water-rate in force in | 4 |
| (g) Conservancy (including scavenging and latrine rates) in force in | 5 |
| (h) Visitors' tax in force in | 2 |
| (i) Jinrickshaw tax in force in | 1 |
| (j) Horse and dog tax in force in | 1 |
| (k) Servants' tax in force in | 3 |
| (l) Tax on Lake frontage and boats in force in | 1 |
| (m) Site tax in force in | 2 |
| (n) Tax according to circumstances and property in force in | 14 |
| (o) Terminal tax in force in | 1 |
| (p) Terminal toll in force in | 1 |
| (q) Tax on animals slaughtered in force in | 4 |
| (r) Tax on tobacco cultivation in force in | 10 |

| Rs. | Rs. |
|--------------------------------------------------------------|-----------|
| (a) Octroi, Class I ... | 14,16,200 |
| Ditto, II ... | 1,37,542 |
| Ditto, III ... | 1,54,251 |
| Ditto, IV ... | 1,51,677 |
| Ditto, V ... | 1,80,227 |
| Ditto, VI ... | 71,962 |
| Ditto, VII ... | 3,71,651 |
| Ditto, VIII ... | 92,696 |
| (b) Tax on houses and lands ... | 1,21,059 |
| (c) Tax on animals and vehicles ... | 79,606 |
| (d) Tax on professions and trades ... | 1,17,731 |
| (e) Tolls on roads and ferries ... | 67,519 |
| (f) Water-rate ... | 2,53,579 |
| (g) Conservancy (including scavenging and latrine rates) ... | 40,408 |
| (h) Visitors' tax ... | 53,638 |
| (i) Jinrickshaw tax ... | 760 |
| (j) Horse and dog tax ... | 1,958 |
| (k) Servants' tax ... | 8,666 |
| (l) Tax on Lake frontage and boats ... | 749 |
| (m) Site tax ... | 10,547 |
| (n) Terminal tax ... | 1,83,769 |
| (o) Ditto toll ... | 52,634 |
| (p) Tax according to circumstances and property ... | 37,840 |
| Tax on animals slaughtered ... | 418 |
| (q) Tax on tobacco cultivation ... | 5,941 |

STATEMENT No. III OF 1898-99.

Abstract of Statement No. III, giving the Provincial totals of Expenditure.

General administration and collection charges. Rs.

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (a) General administration (a) Office establishment, Inspection, Honorary Magistrates' establishment, &c. ... | 1,72,909 |
| (b) Collection of taxes, including bonded warehouses, establishments, purchase of account books and paper, money-boxes, repairs to outposts, &c. ... | 3,37,857 |
| (c) Collection of tolls on roads and ferries, &c. ... | 1,480 |
| (d) Survey of land ... | 3,663 |
| (e) Refund ... | 1,887 |
| (f) Pensions and gratuities ... | 2,760 |

Public safety.

| | |
|-------------------------------------------------------------------------------|----------|
| (a) Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ... | 371 |
| (b) Lighting (establishment, purchase of clothing, oil, repairs, &c.) ... | 1,33,082 |
| (c) Police (establishment, purchase of clothing, lanterns, repairs, &c.) ... | 5,05,290 |
| (d) Rewards for the destruction of wild animals and snakes ... | 643 |

Public health and convenience.

| | |
|--------------------------------------------------------------------------|----------|
| (a) Water-supply { Capital outlay ... | 1,80,726 |
| Establishment, repairs, &c. ... | 3,62,208 |
| (b) Drainage ... { Capital outlay ... | 77,307 |
| Establishment, repairs, &c. ... | 39,001 |
| (c) Conservancy (including road cleaning and water-ing) and latrines ... | 9,71,262 |
| (d) Hospitals and dispensaries ... | 1,09,798 |

| | | | | | |
|--------------------------------------------------------------------|-----|-----|-----|-----|----------|
| (e) Vaccination ... | ... | ... | ... | ... | 24,245 |
| (f) Markets and slaughter-houses ... | ... | ... | ... | ... | 28,331 |
| (g) Pounds ... | ... | ... | ... | ... | 24,597 |
| (h) Dakh bungalows and sarais ... | ... | ... | ... | ... | 6,530 |
| (i) Arboriculture, public gardens and experimental cultivation ... | ... | ... | ... | ... | 38,848 |
| (j) Registration of births and deaths ... | ... | ... | ... | ... | 8,058 |
| (k) Public works ... | ... | ... | ... | ... | 4,22,588 |
| Public instruction ... | ... | ... | ... | ... | 1,47,062 |
| Contributions ... | ... | ... | ... | ... | 2,34,557 |

Miscellaneous.

| | | |
|----------------------------------------------------------|-----|----------|
| (a) Interest on loans { For previous years ... | ... | 33,942 |
| For current year ... | ... | 2,84,091 |
| (b) Actual cost of work done for private individuals ... | ... | 1,948 |
| (c) Miscellaneous ... | ... | 4,29,049 |

| | | |
|--------------------------------|-----|----------|
| <i>Extraordinary and debt.</i> | | |
| (a) Investments ... | ... | 5,319 |
| (b) Repayment of loans ... | ... | 1,78,579 |
| (c) Advances ... | ... | 1,475 |
| (d) Deposits ... | ... | 9,585 |

| | | |
|-------------------|-----|-----------|
| Total Expenditure | ... | 44,04,533 |
| Closing balance | ... | 10,48,422 |

| | | |
|--------------------|-----|-----------|
| GRAND TOTAL | ... | 54,52,955 |
|--------------------|-----|-----------|

STATEMENT No. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | | 8 |
|----------------|-------------------|--------------------------------|-----------------------|------------------------------|-------------------------------------|------------------------------------------|-----|-----|-----|-----|-----|-----|-----|----------|
| | | | | | | Number of members of Committee or Board. | | | | | | | | |
| Division. | Name of district. | Serial number of Municipality. | Name of Municipality. | Act under which constituted. | Population within Municipal limits. | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | Remarks. |
| Meerut. | Dehra | 1 | Dehra | .. | 21,881 | ... | 3 | 16 | 19 | 7 | 12 | 8 | 11 | |
| | | 2 | Mussoorio | .. | 11,051 | 1 | 3 | 10 | 14 | 4 | 10 | 13 | 1 | |
| Saháranpur | Saháranpur | 3 | Saháranpur | .. | 63,194 | ... | 5 | 16 | 21 | 4 | 17 | 7 | 14 | |
| | | 4 | Hárdwár Union | .. | 29,125 | ... | 4 | 13 | 17 | 4 | 13 | 3 | 14 | |
| Muzaffarnagar, | Muzaffarnagar | 5 | Deoband | .. | 19,250 | ... | 2 | 13 | 15 | 3 | 12 | 2 | 13 | |
| | | 6 | Roorkee | .. | 14,291 | ... | 3 | 10 | 13 | 3 | 10 | 2 | 11 | |
| Meerut | Muzaffarnagar, | 7 | Muzaffarnagar | .. | 18,166 | ... | 4 | 13 | 17 | 3 | 14 | 1 | 16 | |
| | | 8 | Kandhlá | .. | 9,487 | ... | 4 | 13 | 17 | 2 | 15 | 1 | 16 | |
| Bulandshahr | Bulandshahr | 9 | Kairana | .. | 18,420 | ... | 3 | 13 | 16 | 2 | 14 | 1 | 15 | |
| | | 10 | Meerut | .. | 119,390 | ... | 5 | 16 | 21 | 4 | 17 | 3 | 18 | |
| Aligarh | Aligarh | 11 | Gháziabad | .. | 10,193 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 12 | Sháhdéra | .. | 5,306 | 1 | 1 | 6 | 8 | 2 | 6 | 1 | 7 | |
| Agra. | Agra | 13 | Baraut | .. | 6,781 | ... | 1 | 7 | 8 | 2 | 6 | 1 | 7 | |
| | | 14 | Bághpat | .. | 6,292 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| Muttra | Muttra | 15 | Hápur | .. | 14,977 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 16 | Pilkhuá | .. | 5,441 | ... | 1 | 7 | 8 | 2 | 6 | 1 | 7 | |
| Agra | Agra | 17 | Sardhana | .. | 12,059 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 18 | Mowana | .. | 8,221 | ... | 1 | 7 | 8 | 2 | 6 | 1 | 7 | |
| Agra | Agra | 19 | Bulandshahr | .. | 16,931 | 1 | 1 | 7 | 9 | 4 | 5 | 2 | 7 | |
| | | 20 | Anúpshahr | .. | 7,952 | 1 | 1 | 7 | 9 | 3 | 6 | 1 | 8 | |
| Agra | Agra | 21 | Khurja | .. | 26,349 | 1 | 2 | 10 | 13 | 4 | 9 | 2 | 11 | |
| | | 22 | Sikandrabad | .. | 15,231 | 1 | 1 | 7 | 9 | 3 | 6 | 1 | 8 | |
| Agra | Agra | 23 | Koil (Aligarh) | .. | 61,485 | ... | 3 | 13 | 16 | 2 | 14 | 4 | 12 | |
| | | 24 | Háthras | .. | 39,181 | ... | 2 | 13 | 15 | 2 | 13 | 1 | 14 | |
| Agra | Agra | 25 | Atrauli | .. | 15,408 | ... | ... | 10 | 10 | 1 | 9 | ... | 10 | |
| | | 26 | Sikandra Rao | .. | 10,263 | ... | 1 | 11 | 12 | 2 | 10 | ... | 12 | |
| Agra | Agra | Divisional Total... | | .. | 586,325 | 6 | 55 | 278 | 339 | 73 | 266 | 60 | 279 | |
| | | 27 | Muttra | .. | 56,431 | ... | 4 | 13 | 17 | 4 | 13 | 3 | 14 | |
| Agra | Agra | 28 | Brindaban | .. | 26,000 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 29 | Kosi | .. | 8,404 | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| Agra | Agra | 30 | Agra | .. | 168,662 | ... | 10 | 24 | 34 | 4 | 30 | 5 | 29 | |
| | | 31 | Fatehpur-Sikri | .. | 6,296 | 2 | 6 | ... | 8 | 2 | 6 | 1 | 7 | |
| Agra | Agra | 32 | Firozabad | .. | 15,278 | 2 | ... | 9 | 11 | 2 | 9 | 1 | 10 | |

STATEMENT No. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

| 1 | 2 | 3 | 4 | 5 | 6 | Number of members of Committee or Board. | | | | | | | | 8 | |
|-------------------|-----|-------------------|--------------------------------|------------------------------|-------------------------------------|------------------------------------------|-----|-----|-----|-----|-----|-----|-----|---|----------|
| | | | | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | |
| ALLAHABAD. | | Name of district. | Name of Municipality. | Act under which constituted. | Population within Municipal limits. | | | | | | | | | | Remarks. |
| ROHILKHAND. | | Division. | Serial number of Municipality. | | | | | | | | | | | | |
| Agra—(concluded). | | | | | | | | | | | | | | | |
| Bareilly | ... | 33 | Fatehgarh-cum-Farukhabad. | | 73,009 | 1 | 28 | 29 | 6 | 23 | 1 | 28 | | | |
| Mainpuri | ... | 34 | Mainpuri | | 18,551 | 4 | 13 | 17 | 2 | 15 | 2 | 15 | | | |
| Etawah | ... | 35 | Etawah | | 38,793 | 4 | 16 | 20 | 4 | 16 | 3 | 17 | | | |
| | | 36 | Etah | Act XV of 1883. | 7,800 | 4 | 13 | 17 | 3 | 14 | 2 | 15 | | | |
| | | 37 | Soron | | 11,265 | 3 | 13 | 16 | 3 | 13 | 2 | 14 | | | |
| Etah | ... | 38 | Kásganj | | 16,050 | 3 | 13 | 16 | 2 | 14 | 1 | 15 | | | |
| | | 39 | Marchra | | 7,812 | 7 | 2 | 9 | 3 | 6 | 2 | 7 | | | |
| | | 40 | Jalesar | | 13,420 | 2 | 13 | 15 | 3 | 12 | 1 | 14 | | | |
| | | | Divisional Total ... | | 467,781 | 4 | 50 | 230 | 42 | 189 | 26 | 205 | | | |
| Bijnor | ... | 41 | Bareilly | | 107,785 | 1 | 9 | 27 | 5 | 32 | 5 | 32 | | | |
| | | 42 | Bijnor | | 16,236 | 3 | 13 | 16 | 4 | 12 | 1 | 15 | | | |
| | | 43 | Chandpur | | 12,256 | 4 | 13 | 17 | 1 | 16 | ... | 17 | | | |
| Dhampur | ... | 44 | Dhampur | | 6,708 | ... | 10 | 10 | 1 | 9 | ... | 10 | | | |
| | | 45 | Nágina | | 22,150 | 3 | 13 | 16 | 2 | 14 | 1 | 15 | | | |
| | | 46 | Najíbabad | | 19,410 | ... | 13 | 13 | 1 | 12 | ... | 13 | | | |
| | | 47 | Budaun | | 35,372 | 5 | 17 | 22 | 2 | 20 | 2 | 20 | | | |
| Budaun | ... | 48 | Bilsí | | 5,802 | 8 | 1 | 9 | 3 | 6 | 1 | 8 | | | |
| | | 49 | Ujhani | | 7,427 | 2 | 7 | 9 | 2 | 7 | 2 | 7 | | | |
| | | 50 | Sabaswan | Act XV of 1883. | 15,601 | 3 | 10 | 13 | 2 | 11 | 1 | 12 | | | |
| Moradabad | ... | 51 | Moradabad | | 72,515 | 5 | 18 | 23 | 3 | 20 | 2 | 21 | | | |
| | | 52 | Chandausi | | 28,111 | 2 | 10 | 12 | 2 | 10 | 1 | 11 | | | |
| | | 53 | Amroha | | 35,094 | 4 | 13 | 17 | 2 | 15 | 1 | 16 | | | |
| | | 54 | Sambhal | | 37,226 | 1 | 19 | 20 | 1 | 19 | ... | 20 | | | |
| Sháhjabánpur, | ... | 55 | Sháhjabánpur | | 76,977 | 6 | 19 | 25 | 3 | 22 | 3 | 22 | | | |
| | | 56 | Tilhar | | 17,265 | 3 | 12 | 15 | 3 | 12 | 2 | 13 | | | |
| Pilibhit | ... | 57 | Pilibhit | | 33,799 | 4 | 13 | 17 | 2 | 15 | 1 | 16 | | | |
| | | 58 | Bisalpur | | 9,221 | ... | 10 | 10 | 2 | 8 | 1 | 9 | | | |
| | | | Divisional Total ... | | 558,955 | 1 | 62 | 301 | 41 | 250 | 24 | 277 | | | |
| Cawnpore | ... | 59 | Cawnpore | | 169,779 | 2 | 22 | 24 | 3 | 21 | 6 | 18 | | | |
| Fatehpur | ... | 60 | Fatehpur | Act XV of 1878. | 20,179 | 2 | 13 | 15 | 2 | 13 | 1 | 14 | | | |
| Bánáda | ... | 61 | Bánáda | | 23,071 | 2 | 12 | 15 | 2 | 13 | 1 | 14 | | | |
| Allahabad | ... | 62 | Allahabad | | 162,895 | 1 | 21 | 28 | 7 | 21 | 9 | 19 | | | |

STATEMENT No. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

| 1 | 2 | 3 | 4 | 5 | 6 | Number of members of Committee or Board. | | | | | | | | 8 |
|---------------------|-----------|----------------------|-----------------------|------------------------------|-------------------------------------|------------------------------------------|-----|-----|-----|-----|-----|-----|-----|---|
| | | | | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | |
| | | Name of district. | Name of Municipality. | Act under which constituted. | Population within Municipal limits. | | | | | | | | | |
| | | | | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | |
| ALLAHABAD—(contd.). | Jhánsi | 63 | Jhánsi | Act XV of 1873. | 53,779 | 4 | 16 | ... | 20 | 4 | 16 | 5 | 15 | |
| | | 64 | Lalitpur | Ditto ... | 11,348 | 4 | 8 | ... | 12 | 4 | 8 | ... | 12 | |
| Jalaun | ... | 65 | Mau-Ránipur | Act XV of 1883. | 19,675 | 1 | 2 | 13 | 16 | 4 | 12 | 1 | 15 | |
| | | 66 | Orai | ... | 8,369 | 6 | ... | 12 | 18 | 6 | 12 | 2 | 16 | |
| ... | ... | 67 | Kálpi | Act XV of 1873. | 12,713 | 3 | ... | 6 | 9 | 3 | 6 | ... | 9 | |
| | | 68 | Kúnch | ... | 13,408 | 3 | ... | 6 | 9 | 3 | 6 | ... | 9 | |
| | | Divisional Total ... | | ... | 489,216 | 23 | 38 | 105 | 166 | 38 | 128 | 25 | 141 | |
| BENARES. | Benares | 69 | Benares | ... | 211,586 | 1 | 6 | 18 | 25 | 3 | 22 | 3 | 22 | |
| | | 70 | Mirzapur | ... | 84,130 | ... | 1 | 19 | 20 | 2 | 18 | 3 | 17 | |
| Mirzapur | ... | 71 | Chunár | ... | 11,423 | ... | 2 | 10 | 12 | 3 | 9 | 1 | 11 | |
| | | 72 | Jaunpur | Act XV of 1883. | 42,819 | ... | 3 | 13 | 16 | 3 | 13 | 1 | 15 | |
| Gházipur | ... | 73 | Gházipur | ... | 44,970 | 1 | 5 | 19 | 25 | 3 | 22 | 3 | 22 | |
| | | 74 | Ballia | ... | 16,372 | ... | ... | 10 | 10 | 3 | 7 | 1 | 9 | |
| | | Divisional Total ... | | ... | 411,300 | 2 | 17 | 89 | 108 | 17 | 91 | 12 | 96 | |
| GORAKHPUR. | Gorakhpur | 75 | Gorakhpur | ... | 62,677 | ... | 5 | 16 | 21 | 2 | 19 | 2 | 19 | |
| | | 76 | Azamgarh | Act XV of 1883. | 19,442 | ... | 3 | 13 | 16 | 4 | 12 | 3 | 13 | |
| | | Divisional Total ... | | ... | 82,119 | ... | 8 | 29 | 37 | 6 | 31 | 5 | 32 | |
| KUMAON. | Almora | 77 | Almora | ... | 6,825 | ... | 3 | 10 | 13 | 3 | 10 | 3 | 10 | |
| | | 78 | Naini Tal | Act XV of 1873. | 12,408 | 3 | 8 | ... | 11 | 6 | 5 | 8 | 3 | |
| Naini Tal | ... | 79 | Káshipur | Act XV of 1883. | 14,717 | 1 | 1 | 10 | 12 | 3 | 9 | 1 | 11 | |
| | | 80 | Haldwáni | Act XV of 1873. | 4,947 | 4 | 8 | ... | 12 | 4 | 8 | 3 | 9 | |
| | | Divisional Total ... | | ... | 38,897 | 8 | 20 | 20 | 48 | 16 | 32 | 15 | 33 | |
| LUCKNOW. | Lucknow | 81 | Lucknow | ... | 244,393 | 1 | 7 | 24 | 32 | 4 | 28 | 7 | 25 | |
| | | 82 | Unaо | ... | 12,831 | ... | 2 | 10 | 12 | 5 | 7 | 2 | 10 | |
| Rae Bareli | ... | 83 | Rae Bareli | Act XV of 1883. | 18,798 | ... | 4 | 19 | 23 | 3 | 20 | 2 | 21 | |
| | | 84 | Sitapur | ... | 21,380 | ... | 2 | 10 | 12 | 2 | 10 | 1 | 11 | |
| Sitapur | ... | 85 | Khairabad | ... | 13,773 | ... | 2 | 10 | 12 | 1 | 11 | 1 | 11 | |

STATEMENT No. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | | 8 | | | | | | | | |
|----------------------|----------|----------------------|----------------------------|-------------------|---|------------------------------------------|--------------------|-----------------------|--|------------------------------|--|-------------------------------------|----|------------|----------|--------|------------|----------------|------------|----------|----------|--|
| | | | | | | Number of members of Committee or Board. | | | | | | | | | | | | | | | | |
| LUCKNOW—(concluded). | | Division. | | Name of district. | | Serial number of Municipality. | | Name of Municipality. | | Act under which constituted. | | Population within Municipal limits. | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | |
| | | | | | | | | | | | | | | Nominated. | Elected. | Total. | Officials. | Non-officials. | Europeans. | Natives. | Remarks. | |
| LUCKNOW. | Hardoi | 86 | Hardoi | ... | | | | | | | | 11,152 | | ... | 3 | 13 | 16 | 8 | 8 | 2 | 14 | |
| | | 87 | Shahabad | ... | | | | | | | | 20,153 | | ... | 2 | 13 | 15 | 2 | 13 | 1 | 14 | |
| | | 88 | Sandila | ... | | | | | | | | 16,813 | | ... | 4 | 16 | 20 | 1 | 19 | .. | 20 | |
| | | 89 | Sáudi | ... | | | Act XV of 1883. | | | | | 9,639 | | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 90 | Piháni | ... | | | | | | | | 7,993 | | ... | 2 | 7 | 9 | 3 | 6 | 2 | 7 | |
| FYZABAD. | Kheri | 91 | Lakhimpur | ... | | | | | | | | 8,073 | | ... | 2 | 13 | 15 | 3 | 12 | 1 | 14 | |
| | | 92 | Muhamdi | ... | | | | | | | | 6,932 | | ... | 2 | 9 | 11 | 1 | 10 | ... | 11 | |
| | | Divisional Total ... | | | | | | | | | | 391,930 | | 1 | 33 | 154 | 188 | 35 | 153 | 20 | 168 | |
| | | 93 | Fyzabad | ... | | | | | | | | 72,686 | | ... | 6 | 18 | 24 | 1 | 23 | 3 | 21 | |
| | | 94 | Tánda | ... | | | | | | | | 19,724 | | ... | ... | 10 | 16 | 3 | 18 | 1 | 15 | |
| FYZABAD. | Gonda | 95 | Gonda | ... | | | | | | | | 14,609 | | ... | 5 | 18 | 23 | 11 | 12 | 2 | 21 | |
| | | 96 | Nawábganj | ... | | | | | | | | 9,213 | | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 97 | Utraula | ... | | | | | | | | 6,625 | | ... | 1 | 10 | 11 | 2 | 9 | 1 | 10 | |
| | | 98 | Balrámpur | ... | | | Act XV of 1883. | | | | | 14,849 | 1 | ... | 18 | 19 | 2 | 17 | 1 | 18 | | |
| | | 99 | Bahraich | ... | | | | | | | | 24,046 | | ... | 4 | 16 | 20 | 5 | 15 | 1 | 19 | |
| MATHURA. | Bahraich | 100 | Nánpára | ... | | | | | | | | 9,322 | | ... | 2 | 10 | 12 | 2 | 10 | ... | 12 | |
| | | 101 | Bhinga | ... | | | | | | | | 5,921 | | ... | ... | 10 | 10 | 3 | 7 | 1 | 9 | |
| | | 102 | Sultánpur | ... | | | | | | | | 8,751 | | ... | 5 | 15 | 20 | 6 | 14 | 2 | 18 | |
| | | 103 | Bela (Partábgarh), | | | | | | | | | 8,958 | | ... | 11 | 1 | 12 | 3 | 9 | 2 | 10 | |
| | | 104 | Nawábganj (Bara Banki). | | | | | | | | | 14,478 | | ... | 4 | 13 | 17 | 4 | 13 | 2 | 15 | |
| | | Divisional Total ... | | | | | | | | | | 209,182 | 1 | 30 | 155 | 195 | 44 | 151 | 17 | 178 | | |
| | | GRAND TOTAL ... | | | | | | | | | | 3,235,685 | 46 | 322 | 1,245 | 1,613 | 312 | 1,291 | 204 | 1,409 | | |

STATEMENT No. II.—Showing the Income of the Municipalities in the

| Division. | Name of district. | Serial number of Municipality. | Name of Municipality. | By balance in hand at the close of last year. | Municipal rates and taxes. | | | | Class IV (Building materials). | |
|---------------|-------------------|--------------------------------|-----------------------|-----------------------------------------------|----------------------------|---------|---------|---------|-----------------------------------|--|
| | | | | | Octroi (a). | | | | | |
| | | | | | (a) | (b) | (c) | (d) | | |
| MURRAY. | Dehra | 1 | Dehra | Rs. 2,202 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| | | 2 | Mussoorie | 12,198 | ... ... | ... ... | ... ... | ... ... | ... ... |  |
| Saháranpur | Saháranpur | 3 | Saháranpur | 4,778 | 23,803 | 1,501 | 2,711 | 5,255 | | |
| | | 4 | Hardwár Union | 14,740 | 16,027 | 150 | 1,072 | 2,384 | | |
| Muzaffarnagar | Muzaffarnagar | 5 | Deoband | 1,337 | 6,805 | 309 | 749 | 781 | | |
| | | 6 | Roorkee | 1,178 | 6,632 | 727 | 827 | 1,296 | | |
| Meerut | Meerut | 7 | Muzaffarnagar | 3,224 | 6,751 | 886 | 696 | 1,675 | | |
| | | 8 | Kandhlá | 831 | 3,452 | 387 | 254 | 307 | | |
| Bulandshahr | Bulandshahr | 9 | Kairana | 803 | 6,899 | 491 | 560 | 285 | | |
| | | 10 | Meerut | 38,612 | 86,355 | 5,485 | 8,006 | 13,514 | | |
| Aligarh | Aligarh | 11 | Gházíabad | 12,572 | 9,850 | 525 | 64 | 1,236 | | |
| | | 12 | Shahderá | 843 | ... ... | ... ... | ... ... | ... ... |  |  |
| Agra. | Agra | 13 | Baraut | 1,112 | 2,557 | 91 | 263 | 300 | | |
| | | 14 | Bágpat | 642 | 2,631 | 289 | 180 | 472 | | |
| Muttra | Muttra | 15 | Háipur | 2,670 | 10,875 | 300 | 1,107 | 1,430 | | |
| | | 16 | Pilkhuá | 387 | ... ... | ... ... | ... ... | ... ... |  |  |
| Agra | Agra | 17 | Sardhana | 2,470 | 5,189 | 525 | 494 | 668 | | |
| | | 18 | Mowana | 55 | ... ... | ... ... | ... ... | ... ... |  |  |
| Agra | Agra | 19 | Bulandshahr | 2,043 | 9,146 | ... ... | 721 | 1,067 | | |
| | | 20 | Anúpsahr | 2,314 | 4,285 | ... ... | 332 | 440 | | |
| Agra | Agra | 21 | Khurja | 4,235 | 18,499 | ... ... | 2,098 | 1,858 | | |
| | | 22 | Sikandrabad | 2,738 | 10,355 | ... ... | 782 | 1,332 | | |
| Agra | Agra | 23 | Koil (Aligarh) | 2,577 | 38,908 | 3,305 | 2,603 | 4,004 | | |
| | | 24 | Háthrás | 2,873 | 16,755 | ... ... | 2,669 | 1,425 | | |
| Agra | Agra | 25 | Atrauli | 4,485 | 7,048 | 440 | 301 | 351 | | |
| | | 26 | Sikandra Rao | 1,832 | 4,214 | 612 | 259 | 292 | | |
| Agra | Agra | Divisional Total ... | | 1,23,701 | 2,97,036 | 15,973 | 26,748 | 40,372 | | |
| | | 27 | Muttra | 3,358 | 34,377 | 1,624 | 3,053 | 2,842 | | |
| Agra | Agra | 28 | Brindaban | 1,092 | 11,771 | 66 | 1,001 | 1,407 | | |
| | | 29 | Kosi | 5,548 | 2,279 | 586 | 401 | 817 | | |
| Agra | Agra | 30 | Agra | 33,221 | 60,229 | 18,091 | 13,857 | 11,811 | | |
| | | 31 | Fatehpur-Sikri | 1,751 | 2,449 | 362 | 259 | ... | | |
| Agra | Agra | 32 | Firozabad | 2,650 | 6,993 | 503 | 524 | 1,025 | | |

North-Western Provinces and Oudh during the year ending 31st March 1899.

6

Municipal rates and taxes—(continued).

Oetroi (a)—(concluded).

| (e) | (f) | (g) | (h) | (i) | Remarks. |
|-----------------------------------|---------------------|--------------------|----------------------|----------|----------------------------------------------|
| Class V (Drugs, gums and spices). | Class VI (Tobacco). | Class VII (Cloth). | Class VIII (Metals). | Total. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | |
| ... | ... | ... | ... | ... | Is. 1,557 were realized from nazúl property. |
| ... | ... | ... | ... | ... | Is. 2,615 were realized from nazúl property. |
| 5,374 | 2,154 | 10,374 | 2,426 | 53,598 | Is. 1,645 ditto ditto. |
| 799 | 485 | 3,565 | 1,315 | 25,797 | Is. 52 ditto ditto. |
| 566 | 580 | 2,121 | 353 | 12,264 | Is. 3,489 ditto ditto. |
| 1,286 | 513 | 2,503 | 356 | 14,140 | Is. 330 ditto ditto. |
| 2,345 | 1,372 | 3,455 | 804 | 17,984 | |
| 279 | 103 | 851 | ... | 5,583 | |
| 1,247 | ... | 1,507 | ... | 10,989 | s. 38 were realized from nazúl property. |
| 8,685 | 3,861 | 20,912 | 2,862 | 1,49,680 | s. 2,131 ditto ditto. |
| 279 | 183 | 1,570 | 162 | 13,869 | s. 128 ditto ditto. |
| ... | ... | ... | ... | ... | |
| 334 | 77 | 1,208 | 157 | 4,987 | s. 20 were realized from nazúl property. |
| 333 | 128 | 576 | 56 | 4,665 | s. 14 ditto ditto. |
| 551 | 129 | 2,336 | 721 | 17,449 | s. 3 ditto ditto. |
| ... | ... | ... | ... | ... | |
| 346 | 276 | 1,290 | 205 | 8,993 | |
| ... | ... | ... | ... | ... | |
| 935 | 175 | 2,375 | 335 | 14,754 | s. 1 was realized from nazúl property. |
| 301 | 87 | 636 | 102 | 6,183 | s. 860 were ditto ditto. |
| 1,342 | 146 | 2,468 | 475 | 26,886 | s. 54 ditto ditto. |
| 1,019 | 246 | 2,206 | 287 | 16,227 | s. 1,461 ditto ditto. |
| 3,246 | 1,550 | 7,717 | 3,745 | 65,078 | |
| 3,223 | 1,075 | 3,242 | 1,200 | 29,589 | s. 802 were realized from nazúl property. |
| 770 | 385 | 1,272 | 439 | 11,006 | s. 1,126 ditto ditto. |
| 483 | 163 | 1,128 | 202 | 7,353 | |
| 33,743 | 13,688 | 73,312 | 16,202 | 617,074 | |
| 2,071 | 1,474 | 6,159 | 1,650 | 53,250 | s. 810 were realized from nazúl property. |
| 748 | 808 | 2,096 | 402 | 18,299 | s. 13 ditto ditto. |
| 819 | 259 | 1,852 | 346 | 7,359 | s. 1,380 ditto ditto. |
| 5,832 | 7,167 | 24,788 | 5,861 | 1,56,636 | s. 10,178 ditto ditto. |
| 128 | 187 | 703 | ... | 4,079 | s. 106 ditto ditto. |
| 450 | 290 | 2,398 | 412 | 12,595 | s. 648 ditto ditto. |

9

10

9

nd contributions (for general
ial purposes)—(concluded).

Miscellaneous.

Grants and contributions (for general and special purposes).

her sources—
cluded).

For medical purposes.

Total.

Recoveries on account of services
rendered to private individuals
(a).

Other items (b).

Total.

From Government.

From Local Funds.

From other
sources.

| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
|-------|-------|-------|--------|--------|-------|-----|-----|-----|-----|-----|-----|
| 4,630 | ... | 132 | 132 | 4,300 | ... | 330 | ... | 43 | ... | ... | 100 |
| 143 | ... | 211 | 211 | ... | ... | ... | ... | ... | ... | ... | ... |
| 500 | 595 | 1,612 | 2,207 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 32 | 32 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 7 | 146 | 153 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 126 | 126 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 62 | 30 | 92 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 158 | 158 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... | ... | ... |
| 120 | 120 | 1,000 | 40,850 | 41,850 | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 55 | 55 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 482 | 482 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 81 | 31 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 199 | 3 | 3 | ... | ... | ... | ... | ... | ... | ... | 199 |
| ... | ... | 109 | 109 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 85 | 85 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 82 | 82 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 3 | 3 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 123 | 123 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 101 | 101 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 250 | 376 | 376 | ... | ... | ... | ... | ... | ... | ... | 250 |
| ... | ... | 18 | 18 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 14 | 14 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 25 | 25 | ... | ... | ... | ... | ... | ... | ... | ... |
| 120 | 5,842 | 1,664 | 44,821 | 46,485 | 4,300 | ... | 500 | 623 | 199 | ... | 100 |
| ... | 36 | ... | 156 | 156 | ... | 36 | ... | ... | ... | ... | ... |
| ... | 182 | ... | 51 | 51 | ... | 156 | ... | ... | 26 | ... | ... |
| ... | ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 7,123 | 2,184 | 9,307 | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 82 | 113 | 195 | ... | ... | ... | ... | ... | ... | ... | ... |

North-Western Provinces and Oudh during the year ending 31st March 1899.

| 11 | | 12 | 13 | 14 | 15 | |
|-------------------------------------|--------|-------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------|
| Extraordinary and Debt—(concluded). | | Total income of year excluding opening balance. | Total income of year including opening balance. | Incidence of taxation (total of group 6) per head of population. | Incidence of income (column 12) per head of population. | Remarks. |
| Deposits (e). | Total. | Rs. | Rs. | Rs. a. p. | Rs. a. p. | |
| ... | ... | 27,752 | 29,954 | 0 12 1 | 1 4 4 | Rs. 1,557 were realized from nazul property. |
| 1,734 | 20,734 | 1,08,756 | 1,20,954 | 7 7 1 | 9 13 5 | |
| 140 | 140 | 65,896 | 70,674 | 0 14 4 | 1 0 8 | Rs. 2,615 were realized from nazul property. |
| ... | ... | 44,827 | 59,567 | 1 5 9 | 1 8 8 | Rs. 1,645 ditto ditto. |
| 16 | 16 | 13,867 | 15,204 | 0 10 2 | 0 11 6 | Rs. 52 ditto ditto. |
| ... | ... | 23,650 | 24,828 | 1 3 5 | 1 10 6 | Rs. 3,489 ditto ditto. |
| ... | ... | 22,034 | 25,258 | 1 0 5 | 1 3 5 | Rs. 330 ditto ditto. |
| ... | ... | 7,068 | 7,899 | 0 9 5 | 0 11 11 | |
| ... | ... | 13,541 | 14,344 | 0 9 7 | 0 11 9 | Rs. 38 were realized from nazul property. |
| ... | ... | 2,31,563 | 2,70,175 | 1 4 5 | 1 15 0 | Rs. 2,131 ditto ditto. |
| ... | ... | 16,884 | 29,406 | 1 6 6 | 1 10 5 | Rs. 128 ditto ditto. |
| ... | ... | 2,523 | 3,366 | 0 4 0 | 0 7 0 | |
| ... | ... | 6,997 | 8,109 | 0 12 2 | 1 0 6 | Rs. 20 were realized from nazul property. |
| ... | ... | 6,450 | 7,092 | 0 12 6 | 1 0 5 | Rs. 14 ditto ditto. |
| ... | ... | 24,399 | 27,060 | 1 2 8 | 1 10 1 | Rs. 3 ditto ditto. |
| ... | ... | 3,059 | 3,306 | 0 6 11 | 0 9 0 | ... |
| ... | ... | 11,220 | 13,690 | 0 11 11 | 0 14 11 | |
| ... | ... | 4,276 | 4,331 | 0 5 9 | 0 8 4 | Re. 1 was realized from nazul property. |
| ... | ... | 19,921 | 21,964 | 0 13 11 | 1 2 10 | Rs. 860 were ditto ditto. |
| ... | ... | 8,913 | 11,227 | 0 15 10 | 1 1 11 | Rs. 54 ditto ditto. |
| ... | ... | 34,032 | 38,267 | 1 0 4 | 1 4 8 | Rs. 1,461 ditto ditto. |
| ... | ... | 18,761 | 21,499 | 1 1 1 | 1 3 8 | |
| ... | ... | 74,189 | 76,766 | 1 1 0 | 1 3 4 | Rs. 802 were realized from nazul property. |
| ... | ... | 37,726 | 40,599 | 0 12 1 | 0 15 5 | Rs. 1,126 ditto ditto. |
| ... | ... | 12,605 | 17,090 | 0 11 6 | 0 13 1 | |
| ... | ... | 8,603 | 10,435 | 0 11 6 | 0 13 5 | |
| 1,890 | 2,890 | 8,49,462 | 9,73,163 | 0 15 5 | 1 9 4 | |
| ... | ... | 63,482 | 66,840 | 0 15 2 | 1 1 11 | Rs. 810 were realized from nazul property. |
| ... | ... | 21,688 | 22,780 | 0 11 3 | 0 13 4 | Rs. 13 ditto ditto. |
| ... | ... | 12,180 | 17,728 | 0 15 6 | 1 7 2 | Rs. 1,330 ditto ditto. |
| ... | ... | 3,04,542 | 3,37,763 | 1 7 2 | 1 12 10 | Rs. 10,178 ditto ditto. |
| ... | ... | 5,056 | 6,807 | 0 10 4 | 0 12 10 | Rs. 106 ditto ditto. |
| ... | ... | 14,688 | 17,338 | 0 13 2 | 0 15 4 | Rs. 648 ditto ditto. |

STATEMENT No. II.—Showing the Income of the Municipalities in the

| 1 | 2 | 3 | 4 | 5 | 6 | | | |
|-------------------|-------------------|--------------------------------|-----------------------------|-----------------------------------------------|----------------------------|------------|--------------------------------|------------|
| | | | | | Municipal rates and taxes. | | | |
| Agra—(concluded). | Name of district. | Serial number of Municipality. | Name of Municipality. | By balance in hand at the close of last year. | Octroi (a). | | Class IV (Building materials). | |
| | | | | | (a) | (b) | | |
| Roorkee. | Farukhabad | 33 | Fatehgarh-c u m-Farukhabad. | Rs. 11,213 | Rs. 34,909 | Rs. 2,235 | Rs. 2,602 | Rs. 1,818 |
| Agra. | Mainpuri | 34 | Mainpuri | Rs. 3,723 | Rs. 9,485 | Rs. 189 | Rs. 639 | Rs. 625 |
| Moradabad. | Etawah | 35 | Etawah | Rs. 14,943 | Rs. 21,059 | Rs. 1,373 | Rs. 1,288 | Rs. 3,846 |
| Bijnor. | 36 | Etah | Rs. 3,235 | Rs. 5,244 | Rs. 99 | Rs. 432 | Rs. 487 | |
| Bijnor. | 37 | Soron | Rs. 2,475 | Rs. 8,864 | Rs. 241 | Rs. 433 | Rs. 561 | |
| Bijnor. | 38 | Kásganj | Rs. 10,808 | Rs. 5,937 | Rs. 748 | Rs. 1,055 | Rs. 784 | |
| Bijnor. | 39 | Marehra | Rs. 1,407 | Rs. 2,513 | Rs. 509 | Rs. 305 | Rs. 228 | |
| Bijnor. | 40 | Jalesar | Rs. 3,247 | Rs. 6,357 | Rs. 531 | Rs. 635 | Rs. 155 | |
| Bareilly. | | | Divisional Total ... | Rs. 98,671 | Rs. 2,21,457 | Rs. 27,157 | Rs. 26,484 | Rs. 26,406 |
| Bareilly. | 41 | Bareilly | Rs. 6,634 | Rs. 49,079 | Rs. 5,063 | Rs. 7,196 | Rs. 12,104 | |
| Bijnor. | 42 | Bijnor | Rs. 641 | Rs. 4,594 | Rs. 295 | Rs. 556 | Rs. 703 | |
| Bijnor. | 43 | Chandpur | Rs. 2,778 | Rs. 3,920 | Rs. 272 | Rs. 409 | Rs. 295 | |
| Budaun. | 44 | Dhampur | Rs. 3,685 | Rs. 3,032 | Rs. 112 | Rs. 327 | Rs. 1,271 | |
| Budaun. | 45 | Nágina | Rs. 1,200 | Rs. 4,542 | Rs. 504 | Rs. 869 | Rs. 1,314 | |
| Budaun. | 46 | Najíbabad | Rs. 770 | Rs. 6,421 | Rs. 326 | Rs. 1,008 | Rs. 567 | |
| Budaun. | 47 | Budaun | Rs. 6,304 | Rs. 11,995 | Rs. 858 | Rs. 1,236 | Rs. 1,431 | |
| Budaun. | 48 | Bilsi | Rs. 604 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| Moradabad. | 49 | Ujháni | Rs. 2,217 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| Moradabad. | 50 | Sahaswan | Rs. 2,012 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| Moradabad. | 51 | Moradabad | Rs. 13,888 | Rs. 31,002 | Rs. 2,305 | Rs. 2,930 | Rs. 3,770 | |
| Shahjahanpur. | 52 | Chandausi | Rs. 5,586 | Rs. 7,087 | Rs. 831 | Rs. 752 | Rs. 2,877 | |
| Shahjahanpur. | 53 | Amroha | Rs. 3,946 | Rs. 11,835 | Rs. 1,113 | Rs. 1,306 | Rs. 1,540 | |
| Pilibhit. | 54 | Sambhal | Rs. 4,143 | Rs. 9,611 | Rs. 1,137 | Rs. 1,180 | Rs. 675 | |
| Shahjahanpur. | 55 | Sháhjahánpur | Rs. 3,965 | Rs. 24,243 | Rs. 1,511 | Rs. 1,027 | Rs. 3,458 | |
| Pilibhit. | 56 | Tilhar | Rs. 4,480 | Rs. 7,409 | Rs. 301 | Rs. 603 | Rs. 656 | |
| Pilibhit. | 57 | Pilibhit | Rs. 6,701 | Rs. 11,421 | Rs. 755 | Rs. 1,462 | Rs. 2,745 | |
| Cawnpore. | 58 | Bisálpur | Rs. 720 | Rs. 2,324 | Rs. 274 | Rs. 576 | Rs. 214 | |
| Cawnpore. | | Divisional Total ... | Rs. 70,274 | Rs. 1,88,515 | Rs. 15,657 | Rs. 22,037 | Rs. 33,650 | |
| Gatéhpur. | 59 | Cawnpore | Rs. 63,592 | Rs. ... | Rs. 15,041 | Rs. ... | Rs. ... | |
| Báinda. | 60 | Gatéhpur | Rs. 877 | Rs. 6,458 | Rs. 914 | Rs. 594 | Rs. 899 | |
| Allahabad. | 61 | Báinda | Rs. 3,733 | Rs. 13,733 | Rs. 450 | Rs. 630 | Rs. 632 | |
| Jhánsi. | 62 | Allahabad | Rs. 19,997 | Rs. 1,07,478 | Rs. 7,937 | Rs. 10,592 | Rs. 9,576 | |
| Jhánsi. | 63 | Jhánsi | Rs. 6,001 | Rs. 22,564 | Rs. 2,868 | Rs. 736 | Rs. 1,082 | |
| Jhánsi. | 64 | Mau-Rámpur | Rs. 4,868 | Rs. 8,277 | Rs. 65 | Rs. 713 | Rs. 112 | |

North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6

Municipal rates and taxes—(continued).

Octroi (a)—(concluded).

| (e) | (f) | (g) | (h) | (i) | Remarks. |
|--------------------------------------|---------------------|--------------------|----------------------|----------|------------------------------------------|
| Class V (Drugs, gums and slices). | Class VI (Tobacco). | Class VII (Cloth). | Class VIII (Metals). | Total. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | |
| 3,695 | 360 | 1,115 | 3,043 | 49,777 | 2,030 were realized from nazúl property. |
| 473 | 494 | 2,978 | ... | 14,883 | 298 ditto ditto. |
| 2,078 | 854 | 6,092 | 2,224 | 39,414 | 3,125 ditto ditto. |
| 692 | ... | 1,525 | 230 | 8,709 | 216 ditto ditto. |
| 167 | ... | 1,026 | 631 | 11,923 | 30 ditto ditto. |
| 1,472 | 479 | 2,465 | 913 | 13,853 | 23 ditto ditto. |
| 232 | 110 | 420 | 62 | 4,379 | ... |
| 680 | 370 | 964 | ... | 9,692 | 527 were realized from nazúl property. |
| 20,137 | 12,852 | 51,581 | 15,774 | 40,4848 | |
| 11,756 | 1,161 | 17,489 | 4,999 | 1,08,847 | 1,495 ditto ditto. |
| 659 | 219 | 1,443 | 164 | 8,633 | 15 ditto ditto. |
| 784 | 228 | 1,084 | 132 | 7,124 | 51 ditto ditto. |
| 595 | 200 | 648 | 451 | 6,636 | 30 ditto ditto. |
| 1,284 | 380 | 1,841 | 348 | 11,082 | 3 were realized from nazúl property. |
| 1,243 | 409 | 2,710 | ... | 12,684 | ... |
| 1,727 | 161 | 3,752 | 873 | 22,033 | 1,739 were realized from nazúl property. |
| ... | ... | ... | ... | ... | 12 ditto ditto. |
| ... | ... | ... | ... | ... | 69 ditto ditto. |
| ... | ... | ... | ... | ... | ,604 ditto ditto. |
| 3,994 | 1,363 | 11,679 | 3,183 | 60,226 | ,273 ditto ditto. |
| 4,808 | 1,558 | 4,928 | 1,938 | 24,779 | 37 ditto ditto. |
| 1,382 | 510 | 2,689 | 417 | 20,792 | ... |
| 1,462 | 963 | 2,602 | 328 | 17,958 | ... |
| 7,446 | 751 | 7,971 | 1,671 | 48,678 | ,807 were realized from nazúl property. |
| 2,125 | 549 | 3,143 | 612 | 15,398 | 702 ditto ditto. |
| 2,158 | 1,053 | 6,585 | 1,517 | 27,696 | ,718 ditto ditto. |
| 272 | 291 | 896 | 184 | 5,061 | 0 ditto ditto. |
| 41,695 | 9,796 | 69,460 | 16,817 | 3,97,627 | |
| ... | ... | ... | ... | 15,041 | 245 ditto ditto. |
| 887 | 209 | 2,357 | ... | 11,818 | 3 ditto ditto. |
| 650 | 501 | 2,301 | 298 | 19,195 | 31 ditto ditto. |
| 4,665 | 5,429 | 24,444 | 4,541 | 1,74,712 | 595 ditto ditto. |
| 1,775 | 1,376 | 5,301 | 735 | 36,537 | 6 ditto ditto. |
| 801 | 689 | 1,570 | 339 | 12,566 | ditto ditto. |

STATEMENT No. II.—Showing the Income of the Municipalities in the

| 1 | 2 | 3 | 4 | 5 | Municipal rates and taxes. | | | |
|-----------------------------|-----|-------------------|-----------------------|--------------------------------|-------------------------------------------------------------|---------------------------------------|---------------------------------------------|------------------------------------|
| ALLAHABAD (con- cluded). | | Name of district. | Name of Municipality. | Serial number of Municipality. | Octroi (a) | | | |
| Division. | | | | | (a) Class I (Articles of food or drink for men or animals). | (b) Class II (Animals for slaughter). | (c) Class III (Fuel, lighting and washing). | (d) Class IV (Building materials). |
| | | | | | Rs. | Rs. | Rs. | Rs. |
| Jhánsi | ... | 65 | Laliapur | ... | 10,822 | 3,406 | 2,401 | 13 |
| Jalaun | ... | 66 | Orai | ... | 2,075 | 3,341 | 233 | 294 |
| | | 67 | Kálpi | ... | 4,893 | 6,030 | 117 | 353 |
| | | 68 | Kúnch | ... | 6,924 | 7,184 | 200 | ... |
| | | | Divisional Total... | | 1,23,782 | 1,78,571 | 30,276 | 13,925 |
| Benares | ... | 69 | Benares | ... | 1,21,942 | 1,84,749 | 6,444 | 18,944 |
| Mirzapur | ... | 70 | Mirzapur | ... | 9,921 | 33,477 | 2,201 | 5,161 |
| | | 71 | Chunár | ... | 3,023 | 4,510 | 201 | 153 |
| Jaunpur | ... | 72 | Jaunpur | ... | 2,694 | 12,970 | 479 | 1,306 |
| Gházipur | ... | 73 | Gházipur | ... | 5,254 | 17,843 | 1,794 | 1,354 |
| Ballia | ... | 74 | Ballia | ... | 3,942 | ... | ... | ... |
| | | | Divisional Total... | | 1,46,776 | 2,53,549 | 11,119 | 26,918 |
| Gorakhpur | ... | 75 | Gorakhpur | ... | 16,520 | 32,719 | 3,935 | 2,222 |
| Azamgarh | ... | 76 | Azamgarh | ... | 1,203 | 4,727 | 889 | 732 |
| | | | Divisional Total... | | 17,723 | 37,446 | 4,824 | 2,954 |
| Naini Tal | ... | 77 | Almora | .. | 1,238 | 2,527 | 1,185 | 60 |
| | | 78 | Naini Tal | ... | 19,946 | ... | 6,670 | ... |
| | | 79 | Kúshipur | ... | 395 | ... | ... | ... |
| | | 80 | Haldwáni | ... | 777 | ... | ... | ... |
| | | | Divisional Total... | | 22,376 | 2,527 | 7,855 | 60 |
| Lucknow | ... | 81 | Lucknow | ... | 14,093 | 1,44,901 | 18,169 | 26,934 |
| Unao | ... | 82 | Unao | ... | 956 | ... | ... | ... |
| Rae Bareli | ... | 83 | Rae Bareli | ... | 5,517 | 8,501 | 648 | 1,271 |
| Sitapur | ... | 84 | Sitapur | ... | 10,057 | 9,440 | 641 | 351 |
| | | 85 | Khairabad | ... | 247 | 3,218 | 206 | 168 |

North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6

Municipal rates and taxes—(continued).

Octroi (a)—(concluded).

| (e) | (f) | (g) | (h) | (i) | 15 Incidence of income (column 12) per head of population. | Remarks. |
|---------------------------------------|---------------------|--------------------|----------------------|--------------|------------------------------------------------------------------|-------------------------------------------------|
| Class V (Drugs, gums, and spices). | Class VI (Tobacco). | Class VII (Cloth). | Class VIII (Metals). | Total. | | |
| Rs. 359 | Rs. 212 | Rs. 2,564 | Rs. 285 | Rs. 9,570 | Rs. a. p. 1 4 11 | Rs 1,541 were realized from nazúl property. |
| 138 | 120 | 572 | 56 | 4,977 | 1 1 7 | Rs. 157 ditto ditto. |
| 250 | 829 | 1,324 | ... | 8,594 | 0 13 1 | Rs. 204 ditto ditto. |
| 168 | 747 | 1,099 | ... | 9,668 | 0 15 3 | Rs. 39 ditto ditto. |
| 9,708 | 9,612 | 41,532 | 6,256 | 3,02,678 | 1 14 5 | |
| 16,634 | 9,080 | 32,857 | 12,435 | 2,91,672 | 2 8 9 | Rs. 5,340 ditto ditto. |
| 1,684 | 2,183 | 7,187 | ... | 63,251 | 0 12 2 | Rs. 2,671 ditto ditto. |
| 317 | 183 | 822 | 83 | 6,391 | 0 10 5 | Rs. 116 ditto ditto. |
| 1,060 | 542 | 4,007 | 897 | 22,044 | 0 13 3 | Rs. 5,343 ditto ditto. |
| 2,634 | 1,081 | 609 | 1,564 | 28,515 | 0 14 8 | Rs. 569 ditto ditto. |
| ... | ... | ... | ... | ... | 0 11 3 | Rs. 122 ditto ditto. |
| 22,329 | 13,069 | 45,382 | 14,929 | 4,01,873 | 1 12 3 | |
| 3,465 | 3,071 | 12,820 | 1,588 | 60,903 | 1 0 5 | Rs. 685 ditto ditto. |
| 1,223 | 290 | 402 | 870 | 9,614 | 0 12 5 | Rs 144 ditto ditto. |
| 4,688 | 3,361 | 13,222 | 2,458 | 70,517 | 1 2 11 | |
| 142 | 642 | 3,321 | 392 | 8,269 | 1 11 3 | ... |
| ... | ... | ... | ... | 6,670 | 19 9 8 | Rs. 2,148 were realized from nazúl property. |
| ... | ... | ... | ... | ... | 0 12 5 | ... |
| ... | ... | ... | ... | ... | 1 14 6 | ... |
| 142 | 642 | 3,321 | 392 | 14,939 | 14 5 4 | |
| 31,847 | 5,783 | 35,963 | 10,495 | 2,88,740 | 1 8 6 | ... |
| ... | ... | ... | ... | ... | 0 9 0 | Rs. 77 were realized from nazúl property. |
| 1,814 | 294 | 2,901 | 350 | 16,186 | 1 4 5 | Rs 1,807 ditto ditto. |
| 1,307 | 641 | 6,480 | 1,125 | 20,698 | 1 12 10 | Rs. 5,126 ditto ditto. |
| 462 | 116 | 1,359 | 93 | 5,802 | 0 9 8 | Rs 1,187 ditto ditto. |

STATEMENT No. II.—Showing the Income of the Municipalities in the

| 1 | 2 | 3 | 4 | 5 | Municipal rates and taxes. | | | | 6 |
|----------------------|------------|---------------------|------------------------------------|-----------------------------------------------|----------------------------|----------|----------|----------|-----|
| | | Name of district. | Serial number of Municipality. | Name of Municipality. | Octroi (a). | | | | |
| | | | | By balance in hand at the close of last year. | (a) | (b) | (c) | (d) | |
| | | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Lucknow—(concluded). | Hardoi | 86 | Hardoi | ... 1,304 | ... | ... | ... | ... | ... |
| | | 87 | Shahabad | ... 6,663 | ... | ... | ... | ... | ... |
| | | 88 | Sandla | ... 780 | 6,672 | 276 | 401 | 383 | |
| | | 89 | Sándí | ... 460 | ... | ... | ... | ... | |
| | | 90 | Piháni | ... 395 | ... | ... | ... | ... | |
| Kheri | Kheri | 91 | Lakhimpur | ... 2,102 | ... | ... | ... | ... | ... |
| | | 92 | Muhamdi | ... 772 | ... | ... | ... | ... | |
| | | Divisional Total... | | 39,346 | 1,72,732 | 19,940 | 29,125 | 16,331 | |
| | | 93 | Fyzabad | ... 21,314 | 33,163 | 1,864 | 3,399 | 3,202 | |
| | | 94 | Tánda | ... 226 | ... | ... | ... | ... | |
| Fyzabad | Gonda | 95 | Gonda | ... 1,214 | 4,643 | 461 | 647 | 380 | |
| | | 96 | Nawábganj | ... 1,072 | ... | ... | ... | ... | |
| | | 97 | Utraula | ... 330 | ... | ... | ... | ... | |
| | | 98 | Balrámpur | ... 1,439 | ... | ... | ... | ... | |
| | | 99 | Bahraich | ... 3,836 | 11,095 | 1,108 | 869 | 693 | |
| Bahraich | Bahraich | 100 | Nánpára | ... 376 | 2,600 | 313 | 78 | 209 | |
| | | 101 | Bhinga | ... 508 | ... | ... | ... | ... | |
| Sultánpur | Sultánpur | 102 | Sultánpur | ... 1,727 | 3,375 | 402 | 193 | 271 | |
| | | 103 | Bela (Partábgárh), | 1,926 | 3,796 | 317 | 477 | 383 | |
| Partábgárh | Bara Banki | 104 | N a w á b g a n j (Bars Banki). | 1,019 | 5,695 | 276 | 337 | 840 | |
| | | Divisional Total... | | 34,987 | 64,367 | 4,741 | 6,000 | 5,978 | |
| | | GRAND TOTAL ... | | 6,77,636 | 14,16,200 | 1,37,542 | 1,54,251 | 1,51,677 | |

North-Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

| 6 | | | | | 15 | | |
|----------------------------------------|---------------------|--------------------|----------------------|-----------|------------------------------------------------------------|-------------------------------------------------|--|
| Municipal rates and taxes—(continued). | | | | | | | |
| Octroi (a)—(concluded). | | | | | Remarks. | | |
| (e) | (f) | (g) | (h) | (i) | Incidence of income (column 12) per head of population. | | |
| Class V (Drugs, gums, and spices). | Class VI (Tobacco). | Class VII (Cloth). | Class VIII (Metals). | Total. | Rs. a. p. | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. a. p. | | |
| ... | ... | ... | ... | ... | 1 6 2 | Rs. 991 were realized from nazul property. | |
| ... | ... | ... | ... | ... | 0 9 5 | Rs. 2,138 ditto ditto. | |
| 880 | 185 | 1,259 | 512 | 10,568 | 0 11 9 | Rs. 12 ditto ditto. | |
| ... | ... | ... | ... | ... | 0 7 2 | ... | |
| ... | ... | ... | ... | ... | 0 7 1 | ... | |
| ... | ... | ... | ... | ... | 2 3 10 | Rs. 4,102 were realized from nazul property. | |
| ... | ... | ... | ... | ... | 0 7 2 | Rs. 158 ditto ditto. | |
| 36,310 | 7,019 | 47,962 | 12,575 | 3,41,994 | 1 10 3 | Rs. 2,010 ditto ditto. | |
| 4,574 | 279 | 7,554 | 2,692 | 56,727 | 1 0 10 | Rs. 161 ditto ditto. | |
| ... | ... | ... | ... | ... | 0 7 3 | Rs. 105 ditto ditto. | |
| 1,198 | 896 | 3,689 | 692 | 12,106 | 1 3 11 | Rs. 105 ditto ditto. | |
| ... | ... | ... | ... | ... | 0 9 11 | ... | |
| ... | ... | ... | ... | ... | 0 8 8 | Rs. 99 were realized from nazul property. | |
| ... | .. | ... | ... | ... | 0 5 2 | ... | |
| 2,535 | 799 | 6,455 | 1,873 | 25,427 | 1 5 9 | Rs. 1,950 were realized from nazul property. | |
| 330 | 147 | 1,658 | 133 | 5,468 | 0 14 6 | ... | |
| ... | ... | ... | ... | ... | 0 7 9 | ... | |
| 972 | .. | 1,725 | 702 | 7,640 | 1 11 5 | Rs. 1,519 were realized from nazul property. | |
| 657 | 70 | 1,336 | 446 | 7,382 | 1 2 8 | Rs. 1,366 ditto ditto. | |
| 1,309 | 232 | 462 | 755 | 9,906 | 1 6 9 | Rs. 2,029 ditto ditto. | |
| 11,475 | 1,923 | 22,879 | 7,293 | 1,24,656 | 1 5 10 | | |
| 1,80,227 | 71,962 | 3,71,651 | 92,696 | 25,76,206 | 1 7 8 | | |

STATEMENT No. III.—Showing the expenditure of the Municipalities in the North-

| 1 | 2 | 3 | 4 | 5 | | | | | | |
|---------------|-------------------|--------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------|--------------|------------------------------|----------|
| | | | | General administration and collection charges. | | | | | | |
| Division. | Name of district. | Serial number of Municipality. | Name of Municipality. | General administration (a) (Office establishment, inspection, Honorary Magistrate's establishment, &c.) (a). | Collection of taxes including (b) bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b). | Collection of tolls on roads and ferries (c). | Survey of land (d). | Refunds (e). | Pensions and gratuities (f). | Total. |
| MEERUT. | Dehra | 1 | Dehra | ... 1,366 | 582 | ... | ... | ... | ... | 1,948 |
| | | 2 | Mussoorie | ... 2,792 | 5,225 | 96 | ... | 99 | ... | 8,212 |
| Saháranpur | Saháranpur | 3 | Saháranpur | ... 4,518 | 4,166 | ... | 357 | 109 | ... | 9,150 |
| | | 4 | Hardwár Union | ... 1,369 | 2,597 | ... | ... | ... | ... | 3,966 |
| Muzaffarnagar | Muzaffarnagar | 5 | Deoband | ... 518 | 1,731 | ... | 1 | ... | ... | 2,250 |
| | | 6 | Roorkee | ... 1,031 | 3,486 | ... | ... | ... | ... | 4,517 |
| Meerut | Meerut | 7 | Muzaffarnagar. | ... 747 | 2,179 | ... | ... | 15 | 1 | 2,942 |
| | | 8 | Kandhla | ... 426 | 1,054 | ... | ... | 10 | ... | 1,490 |
| Bulandshahr | Bulandshahr | 9 | Kairana | ... 691 | 1,471 | ... | ... | ... | ... | 2,162 |
| | | 10 | Meerut | ... 2,368 | 22,655 | ... | ... | ... | ... | 25,023 |
| Aligarh | Aligarh | 11 | Gháziabad | ... 303 | 1,613 | ... | ... | ... | ... | 1,916 |
| | | 12 | Shálídera | ... 103 | 281 | ... | ... | ... | ... | 384 |
| Aligarh | Aligarh | 13 | Baraut | ... 124 | 928 | ... | ... | ... | ... | 1,052 |
| | | 14 | Bághpát | ... 142 | 1,012 | ... | ... | ... | ... | 1,154 |
| Aligarh | Aligarh | 15 | Hápur | ... 369 | 2,185 | ... | ... | ... | ... | 2,554 |
| | | 16 | Pílkhuá | ... 103 | 368 | ... | ... | ... | ... | 471 |
| Aligarh | Aligarh | 17 | Sardhana | ... 231 | 1,760 | ... | ... | ... | ... | 1,991 |
| | | 18 | Mowana | ... 110 | 276 | ... | ... | ... | ... | 386 |
| Aligarh | Aligarh | 19 | Bulandshahr | ... 467 | 2,289 | ... | 18 | ... | ... | 2,774 |
| | | 20 | Anúpshahr | ... 185 | 1,110 | ... | 8 | ... | ... | 1,303 |
| Aligarh | Aligarh | 21 | Khurja | ... 691 | 3,427 | ... | 56 | 100 | ... | 4,274 |
| | | 22 | Sikandrabad | ... 429 | 2,416 | ... | 32 | ... | ... | 2,877 |
| Aligarh | Aligarh | 23 | Koil (Aligarh) | ... 2,992 | 5,059 | ... | 1,079 | ... | 299 | 9,429 |
| | | 24 | Hathras | ... 2,324 | 4,984 | ... | 170 | ... | 194 | 71,672 |
| Aligarh | Aligarh | 25 | Atrauli | ... 645 | 1,808 | ... | ... | ... | 28 | 2,481 |
| | | 26 | Sikandra Rao | ... 563 | 1,005 | ... | ... | ... | 24 | 1,592 |
| | | Divisional Total... | | 25,607 | 75,667 | 96 | 1,721 | 333 | 546 | 1,03,970 |

Western Provinces and Oudh during the year ending 31st March 1899.

| 6 | | | | | 7 | | | | | 12 | 13 | Remarks. |
|----------------------------------------------------------------------------|--------|---------------------------------------------------------------------|-----|--------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------|-----------------------------|---------------|-----------------------------|------------------|--------------|----------|
| Public safety. | | | | | Public health and convenience. | | | | | | | |
| Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a). | | Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b). | | Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c). | | Rewards for destruction of wild animals and snakes (d). | | | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Capital outlay (a) (1). | Establishment, &c. (c) (2). | Water supply. | Drainage. | Closing balance. | Grand Total. | |
| .. | 715 | 3,319 | ... | 4,034 | 1,124 | 857 | .. | 774 | Establishment, &c. (b) (2). | Rs. | Rs. | |
| .. | 1,647 | 3,832 | ... | 5,479 | 200 | 7,594 | .. | 368 | .. | 4,826 | 29,954 | |
| .. | 2,286 | 8,410 | 121 | 10,817 | ... | 97 | 2,647 | 1,080 | .. | 10,250 | 1,20,954 | |
| .. | 427 | 4,020 | .. | 4,447 | ... | 63 | .. | 1,030 | .. | 15,991 | 70,674 | |
| .. | 367 | 3,849 | .. | 3,716 | ... | 4 | .. | 703 | .. | 21,475 | 59,567 | |
| .. | 615 | 1,609 | .. | 2,224 | ... | 81 | .. | 160 | .. | 4,196 | 15,204 | |
| .. | 1,084 | 3,131 | 3 | 4,168 | ... | 122 | 1,062 | 941 | .. | 5,870 | 24,828 | |
| .. | 252 | 1,202 | .. | 1,454 | ... | 51 | 350 | 5 | .. | 3,384 | 25,258 | |
| .. | 433 | 2,249 | .. | 2,682 | ... | ... | .. | .. | .. | 1,455 | 7,890 | |
| .. | 2,943 | 11,669 | 7 | 14,619 | 1,062 | 21,557 | 1,032 | 1,419 | .. | 4,183 | 14,344 | |
| .. | 348 | 2,199 | .. | 2,547 | 488 | 35 | 787 | 112 | .. | 54,780 | 2,70,175 | |
| .. | 109 | 875 | .. | 984 | ... | ... | .. | 6 | .. | 14,691 | 29,406 | |
| .. | 178 | 1,746 | .. | 1,924 | ... | 674 | .. | 55 | .. | 953 | 3,366 | |
| .. | 233 | 1,943 | .. | 2,176 | ... | 52 | .. | 20 | .. | 1,501 | 8,109 | |
| .. | 244 | 3,583 | .. | 3,827 | ... | 292 | 141 | 371 | .. | 1,083 | 7,092 | |
| .. | 130 | 886 | .. | 1,016 | ... | ... | .. | 78 | .. | 251 | 27,069 | |
| .. | 350 | 2,758 | .. | 3,108 | ... | 25 | .. | 30 | .. | 3,933 | 8,396 | |
| .. | 149 | 1,081 | .. | 1,230 | ... | ... | .. | .. | .. | 907 | 13,690 | |
| .. | 827 | 2,577 | 77 | 3,481 | ... | 57 | .. | 837 | .. | 6,218 | 4,331 | |
| .. | 108 | 1,293 | 1 | 1,402 | ... | 74 | .. | .. | .. | 5,048 | 21,964 | |
| .. | 1,567 | 6,921 | 3 | 8,491 | ... | 100 | 929 | 554 | .. | 10,636 | 11,227 | |
| .. | 1,076 | 2,509 | .. | 3,585 | ... | 54 | 567 | 208 | .. | 6,896 | 38,267 | |
| 12 | 2,841 | 9,777 | .. | 12,630 | ... | 251 | 673 | 2,113 | .. | 5,357 | 21,499 | |
| .. | 1,569 | 6,073 | .. | 7,642 | ... | .. | 219 | 564 | .. | 5,660 | 17,090 | |
| .. | 432 | 1,798 | .. | 2,230 | ... | 116 | .. | 53 | .. | 2,251 | 10,435 | |
| .. | 481 | 1,426 | .. | 1,907 | ... | 82 | .. | 279 | .. | 7,869 | 9,73,163 | |
| 12 | 21,361 | 90,235 | 212 | 1,11,820 | 2,874 | 32,238 | 8,407 | 11,260 | .. | 2,09,221 | | |

STATEMENT No. III.—Showing the expenditure of the Municipalities in the

| 1 | 2 | 3 | 4 | 5 | | | | | | | |
|-------------|------------|------------------------------------------------|--------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------|--------------|------------------------------|--------|
| | | General administration and collection charges. | | | | | | | | | |
| | Division. | Name of District. | Serial number of Municipality. | Name of Municipality. | General administration (a) (offices, establishment, inspection, honorary Magistrates' establishment, &c.) (a). | Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outposts, &c.) (b) | Collection of tolls on roads and ferries (c). | Survey of land (d). | Refunds (e). | Pensions and gratuities (f). | Total. |
| AGRA. | Muttra | 27 | Mutra | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| | ... | 28 | Brindaban | 1,643 | 6,015 | ... | ... | 89 | ... | ... | 7,747 |
| | | 29 | Kosi | 456 | 2,709 | ... | ... | 2 | ... | ... | 3,167 |
| | | 30 | Agra | 644 | 1,100 | ... | ... | ... | ... | ... | 1,744 |
| | Agra | ... | Fatehpur-Sikri | 10,885 | 15,435 | ... | ... | 54 | 120 | 26,494 | |
| | | 31 | Firozabad | 401 | 1,021 | ... | ... | ... | ... | ... | 1,422 |
| | | 32 | Firozabad | 634 | 1,983 | ... | ... | ... | ... | ... | 2,617 |
| | Farukhabad | ... | Fatehgarh-cum-Farukhabad. | 1,172 | 6,076 | ... | ... | 17 | ... | ... | 7,265 |
| | Mainpuri | ... | Mainpuri | 1,049 | 1,927 | ... | ... | 2 | ... | ... | 2,978 |
| | Etawah | ... | Etawah | 1,367 | 4,921 | ... | ... | ... | 251 | ... | 6,539 |
| ROORKEE. | Etah | 36 | Etah | 367 | 1,358 | ... | 8 | ... | 18 | ... | 1,751 |
| | ... | 37 | Soron | 356 | 1,461 | ... | ... | ... | 19 | ... | 1,836 |
| | | 38 | Kásganj | 377 | 2,282 | ... | 11 | 20 | 28 | ... | 2,718 |
| | | 39 | Marehra | 138 | 885 | ... | ... | ... | 10 | ... | 1,033 |
| | | 40 | Jalesar | 256 | 1,445 | ... | ... | ... | 17 | ... | 1,718 |
| | Bareilly | ... | Divisional Total, | 19,745 | 48,618 | ... | 19 | 184 | 463 | ... | 69,029 |
| | ... | 41 | Bareilly | 6,705 | 9,298 | ... | 210 | 96 | ... | ... | 16,309 |
| | | 42 | Bijnor | 460 | 1,320 | ... | ... | ... | ... | ... | 1,780 |
| | Bijnor | ... | Chandpur | 365 | 1,071 | ... | ... | 26 | ... | ... | 1,462 |
| | | 44 | Dhampur | 286 | 877 | ... | ... | ... | ... | ... | 1,163 |
| RUMMIKHAND. | | 45 | Nagína | 387 | 2,098 | ... | ... | ... | ... | ... | 2,485 |
| | | 46 | Najíbabad | 662 | 2,049 | ... | ... | ... | 96 | ... | 2,807 |
| | Budaun | ... | Budaun | 607 | 3,390 | ... | 22 | ... | ... | ... | 4,019 |
| | ... | 48 | Bilsi | 75 | 231 | ... | ... | ... | ... | ... | 306 |
| | | 49 | Ujhani | 87 | 198 | ... | 6 | ... | ... | ... | 291 |
| | | 50 | Sahaswan | 163 | 419 | ... | 146 | ... | ... | ... | 748 |
| | | 51 | Moradabad | 2,952 | 6,236 | ... | ... | 23 | ... | ... | 9,211 |
| | | 52 | Chandansi | 1,891 | 3,460 | ... | ... | ... | 36 | ... | 5,387 |
| | | 53 | Amroha | 1,039 | 3,664 | ... | ... | ... | ... | ... | 4,763 |
| | Moradabad | ... | Sambhal | 968 | 3,274 | ... | ... | 15 | ... | ... | 4,257 |

North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

| 6 | | | | 7 | | | | 12 | | 13 | | Remarks. |
|---------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------|------------------------|----------------------------|-----------|------------------------|----------------------------|----------|------------------|--------------|
| Public safety. | | | | Public health and convenience. | | | | | | | | |
| | | | | | Water supply. | | Drainage. | | | | | |
| Fire establishment, purchase of fire-engines, buckets, repairs, &c.) (a), | Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b). | Police (establishment, purchase of clothing, lanciers, &c., repairs to outposts, &c.) (c). | Rewards for destruction of wild animals and snakes (d). | Total. | Capital outlay (a)(1). | Establishment, &c. (a)(2). | Repairs, | Capital outlay (b)(1). | Establishment, &c. (b)(2). | Repairs, | Closing balance. | Grand Total. |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs.. | Rs. |
| 6 | 3,787 | 10,203 | ... | 13,996 | ... | 264 | ... | 141 | 14,462 | 66,840 | | |
| 1 | 1,194 | 4,245 | ... | 5,440 | ... | ... | ... | 213 | 3,886 | 22,780 | | |
| ... | 516 | 1,748 | ... | 2,264 | ... | ... | ... | 207 | 6,664 | 17,728 | | |
| 4 | 8,132 | 28,351 | ... | 36,487 | ... | 63,552 | 733 | 596 | 17 | 10,338 | 3,37,763 | |
| ... | 137 | 936 | ... | 1,073 | ... | 38 | ... | ... | 1,533 | 6,807 | | |
| 1 | 735 | 1,935 | 30 | 2,701 | ... | 36 | ... | ... | 5,675 | 17,338 | | |
| ... | 1,041 | 11,073 | 102 | 12,216 | ... | 45 | 417 | 907 | 13,862 | 70,024 | | |
| ... | 521 | 2,561 | ... | 3,082 | ... | .. | ... | ... | 4,850 | 21,002 | | |
| 5 | 1,164 | 5,369 | ... | 6,538 | ... | 76 | 1,512 | 327 | 19,797 | 61,828 | | |
| 210 | 710 | 1,485 | ... | 2,405 | ... | 226 | ... | 5 | 5,130 | 15,480 | | |
| 1 | 672 | 1,909 | ... | 2,582 | ... | 475 | ... | ... | 6,489 | 16,556 | | |
| 3 | 756 | 2,174 | ... | 2,933 | ... | 16 | ... | 296 | 8,494 | 27,322 | | |
| ... | 147 | 928 | ... | 1,075 | ... | ... | 88 | ... | 1,864 | 6,328 | | |
| ... | 779 | 1,888 | ... | 2,667 | ... | 87 | ... | ... | 5,321 | 14,416 | | |
| 231 | 20,291 | 74,805 | 132 | 95,459 | ... | 64,815 | 2,750 | 2,692 | 41 | 1,08,365 | 7,02,212 | |
| 6 | 5,248 | 25,240 | ... | 30,494 | 35 | 644 | 228 | 1,058 | 08 | 22,963 | 1,52,759 | |
| ... | 603 | 1,752 | ... | 2,355 | ... | 152 | ... | 70 | 1,365 | 12,340 | | |
| ... | 298 | 1,475 | ... | 1,773 | ... | 12 | ... | 13 | 4,411 | 10,996 | | |
| ... | 355 | 1,042 | 5 | 1,402 | ... | 31 | 472 | 40 | 4,634 | 11,037 | | |
| ... | 1,021 | 2,547 | ... | 3,568 | ... | 60 | ... | ... | 2,809 | 13,605 | | |
| 2 | 1,067 | 2,852 | 2 | 3,926 | ... | 98 | 175 | 100 | 2,575 | 16,376 | | |
| 1 | 1,690 | 4,677 | ... | 6,368 | ... | 122 | ... | 294 | 18,164 | 43,961 | | |
| ... | 121 | 820 | ... | 941 | ... | 25 | ... | 18 | 635 | 3,499 | | |
| ... | 209 | 886 | ... | 1,095 | ... | 146 | ... | 71 | 531 | 2,064 | 6,228 | |
| ... | 374 | 1,682 | ... | 2,056 | ... | 30 | ... | 11 | 3,300 | 10,401 | | |
| ... | 4,786 | 9,039 | ... | 13,825 | ... | 164 | 195 | 885 | 20,366 | 82,268 | | |
| ... | 1,500 | 4,023 | ... | 5,528 | ... | 88 | ... | 1,067 | 8,872 | 34,036 | | |
| ... | 1,049 | 4,478 | ... | 5,527 | ... | 1 | ... | 362 | 5,951 | 26,151 | | |
| ... | 1,715 | 3,442 | ... | 5,157 | ... | 19 | ... | 679 | 488 | 4,390 | 26,761 | |

STATEMENT No. III.—Showing the expenditure of the Municipalities in the North-

| 1 | 2 | 3 | 4 | 5 | | | | | | |
|----------------------------|-----------|-------------------|-----------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------|--------------|------------------------------|--------|
| | | | | General administration and collection charges. | | | | | | |
| | Division. | Name of district. | Name of Municipality. | General administration (Office establishment, inspection, honorary Magistrates' establishment &c.) (a). | Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b). | Collection of tolls on roads and forties (c). | Survey of land (d). | Refunds (e). | Pensions and gratuities (f). | Total. |
| ROHILKHAND (concluded). | | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Sháhjahanpur | { | 55 | Sháhjahánpur ... | 4,321 | 7,029 | ... | 29 | 10 | ... | 11,389 |
| | | 56 | Tilhar ... | 414 | 2,295 | ... | ... | ... | ... | 2,709 |
| Pilibhit | { | 57 | Pilibhit ... | 1,689 | 3,303 | ... | ... | 40 | ... | 5,032 |
| | | 58 | Bisalpur ... | 244 | 1,113 | ... | ... | ... | ... | 1,357 |
| | | | Divisional Total .. | 23,395 | 51,325 | ... | 413 | 210 | 132 | 75,475 |
| AZAMABAD. | | | | | | | | | | |
| Cawnpore | ... | 59 | Cawnpore ... | 18,992 | 13,690 | ... | ... | 65 | 60 | 32,807 |
| Fatehpur | ... | 60 | Fatehpur ... | 460 | 1,866 | ... | ... | ... | ... | 2,326 |
| Bánda | ... | 61 | Bánda ... | 1,028 | 3,225 | ... | ... | ... | 90 | 4,343 |
| Allahabad | ... | 62 | Allahabad ... | 12,734 | 22,333 | ... | 77 | ... | 211 | 35,355 |
| | | 63 | Jhánsi ... | 1,431 | 3,703 | ... | 885 | 5 | ... | 6,024 |
| Jhánsi | { | 64 | Mau Ránipur ... | 627 | 1,639 | ... | ... | ... | 12 | 2,278 |
| | | 65 | Lalitpur ... | 736 | 1,674 | ... | 24 | ... | ... | 2,431 |
| | | 66 | 'Orai ... | 294 | 1,136 | ... | ... | 20 | ... | 1,450 |
| Jalaun | { | 67 | Kálpi ... | 646 | 1,693 | ... | ... | ... | ... | 2,339 |
| | | 68 | Kúnch ... | 661 | 2,123 | ... | ... | ... | ... | 2,781 |
| | | | Divisional Total... | 37,600 | 53,083 | ... | 986 | 90 | 373 | 92,140 |
| BENARAS. | | | | | | | | | | |
| Benares | ... | 69 | Benares ... | 11,446 | 27,625 | ... | ... | 607 | 240 | 39,918 |
| Mirzapur | { | 70 | Mirzapur ... | 3,164 | 4,443 | ... | ... | 20 | 90 | 7,717 |
| | | 71 | Chunár ... | 523 | 1,026 | ... | ... | ... | ... | 1,549 |
| Jaunpur | ... | 72 | Jaunpur ... | 1,955 | 4,113 | ... | ... | ... | ... | 6,068 |
| Gházipur | ... | 73 | Gházipur ... | 1,555 | 4,527 | ... | ... | 10 | 46 | 6,140 |
| Ballia | ... | 74 | Ballia ... | 358 | 1,402 | ... | ... | ... | ... | 1,760 |
| | | | Divisional Total... | 19,001 | 43,136 | ... | ... | 637 | 378 | 63,152 |
| GORAKHPUR. | | | | | | | | | | |
| Gorakhpur | ... | 75 | Gorakhpur ... | 3,482 | 4,321 | 55 | ... | ... | ... | 7,858 |
| Azamgarh | ... | 76 | Azamgarh ... | 603 | 2,031 | ... | ... | ... | 34 | 2,668 |
| | | | Divisional Total... | 4,085 | 6,352 | 55 | ... | ... | 34 | 10,526 |
| KUMAON. | | | | | | | | | | |
| Almora | ... | 77 | Almora ... | 652 | 803 | ... | ... | 10 | ... | 1,465 |
| Naini Tal | { | 78 | Naini Tal ... | 4,862 | 847 | ... | 434 | 350 | ... | 6,493 |
| | | 79 | Káshipur ... | 746 | 160 | 1,020 | ... | ... | 33 | 1,959 |
| | | 80 | Haldwáni ... | 443 | 230 | ... | ... | ... | ... | 673 |
| | | | Divisional Total .. | 6,703 | 2,040 | 1,020 | 434 | 360 | 33 | 10,596 |

Western Provinces and Oudh during the year ending 31st March 1899—(continued).

| 6 | | | | | 7 | | | | | 12 | | 13 | | Remarks. | |
|---------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------|---------|--------------------------------|--------------------------------|-------------------------|--------------------------------|----------------------|------------------|-----------|--------------|-----|----------|--|
| Public safety. | | | | | Public health and convenience. | | | | | | | | | | |
| | | | | | Water supply. | | Drainage. | | | | | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Capital outlay (c) (1). | Establishment, &c. (c) (2). | Capital outlay (b) (1). | Establishment, &c. (b) (2). | Repairs, repairs, | Closing balance. | | Grand Total. | | | |
| Fire establishment, purchase of fire-engines, buckets, repairs, &c.) (a). | Lighting establishment, purchase of lamps, oil, repairs, &c.) (b). | Police establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c). | Rewards for destruction of wild animals and snakes (d). | Total. | | | | | | | | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 2,257 | 13,840 | ... | 16,097 | ... | 224 | 700 | 526 | 0 | 14,516 | 86,075 | | | | | |
| 623 | 3,179 | ... | 3,802 | ... | 54 | 40 | ... | | 13,884 | 27,052 | | | | | |
| 2,500 | 5,252 | ... | 7,752 | ... | 112 | 471 | 151 | | 16,901 | 54,810 | | | | | |
| 300 | 1,125 | ... | 1,425 | ... | 25 | ... | ... | | 2,556 | 7,600 | | | | | |
| 9 | 25,716 | 87,351 | 7 | 118,083 | 35 | 2,007 | 2,281 | 5,845 | 7 | 1,45,356 | 6,25,455 | | | | |
| 37 | 10,893 | 18,320 | ... | 29,250 | 9,226 | 68,435 | 7,287 | 8,807 | 1 | 62,233 | 4,65,686 | | | | |
| 580 | 2,332 | ... | 2,912 | ... | 16 | ... | 85 | | 1,489 | 15,037 | | | | | |
| 791 | 3,208 | ... | 3,999 | 282 | ... | 294 | ... | | 4,996 | 27,136 | | | | | |
| 6,959 | 22,492 | 92 | 29,543 | 19,892 | 49,354 | 1,338 | 625 | | 26,523 | 3,97,246 | | | | | |
| 3 | 1,408 | 7,276 | 51 | 8,738 | 391 | 459 | ... | 226 |) | 6,679 | 56,266 | | | | |
| 657 | 3,230 | 12 | 3,899 | ... | 128 | 348 | 196 | | 5,600 | 20,269 | | | | | |
| 588 | 1,433 | ... | 2,021 | 47 | 56 | 2,666 | 39 | | 10,258 | 25,684 | | | | | |
| 311 | 1,090 | ... | 1,401 | ... | 30 | 135 | 63 | | 2,430 | 11,276 | | | | | |
| 457 | 1,979 | ... | 2,436 | ... | 258 | 2,128 | 107 | | 2,943 | 15,317 | | | | | |
| 311 | 2,248 | ... | 2,559 | ... | 50 | ... | 205 | | 4,389 | 19,671 | | | | | |
| 40 | 22,955 | 63,608 | 155 | 86,758 | 29,838 | 1,18,786 | 14,196 | 10,353 | | 1,27,540 | 10,53,588 | | | | |
| 9,664 | 41,031 | ... | 50,695 | ... | 75,846 | 46,643 | ... | | 2,30,517 | 6,60,289 | | | | | |
| 36 | 3,028 | 9,721 | 80 | 12,865 | ... | ... | ... | 654 | | 10,387 | 74,194 | | | | |
| 501 | 1,373 | ... | 1,874 | ... | ... | ... | ... | | 2,830 | 10,504 | | | | | |
| 1,796 | 8,087 | 25 | 9,908 | ... | ... | ... | ... | | 5,893 | 38,131 | | | | | |
| 43 | 697 | 7,186 | 5 | 7,931 | ... | ... | ... | 71 | | 8,632 | 46,514 | | | | |
| 436 | 2,007 | 5 | 2,448 | ... | 72 | 19 | 80 | | 4,895 | 15,451 | | | | | |
| 79 | 16,122 | 69,405 | 115 | 85,721 | ... | 75,918 | 46,662 | 805 | | 2,63,154 | 8,45,083 | | | | |
| ... | 2,826 | 7,167 | ... | 9,993 | ... | ... | ... | 247 | | 19,770 | 98,712 | | | | |
| ... | 611 | 2,337 | ... | 2,948 | ... | ... | ... | 1,494 | | 1,847 | 16,314 | | | | |
| ... | 3,437 | 9,504 | ... | 12,941 | ... | ... | ... | 1,741 | | 21,617 | 1,15,026 | | | | |
| ... | 396 | 1,212 | ... | 1,608 | ... | 556 | ... | 145 | | 2,942 | 12,902 | | | | |
| ... | 1,937 | 3,731 | 3 | 5,671 | 1,47,515 | 14,440 | ... | ... | | 32,556 | 2,63,194 | | | | |
| ... | 278 | 2,208 | ... | 2,486 | ... | ... | ... | 155 | | 1,949 | 11,801 | | | | |
| ... | 645 | 649 | ... | 1,294 | ... | ... | 357 | 22 | | 2,794 | 10,219 | | | | |
| ... | 3,256 | 7,800 | 3 | 11,059 | 1,47,515 | 14,996 | 357 | 322 | | 40,241 | 2,98,116 | | | | |

STATEMENT No. III.—Showing the expenditure of the Municipalities in the North-

| 1 | 2 | 3 | 4 | 5 | | | | | | |
|------------------------------------------------|----------------------|--------------------------------|------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------|--------------|------------------------------|--------------|
| Division. | Name of district. | Serial number of Municipality. | Name of Municipality. | General administration (office establishment, inspection, Honorary Magistracy, establishment, &c.) (a). | Collection of taxes, including bonded warchas (estab. shanties, purchase of account-books and paper, money boxes, repairs to outposts, &c.) (b). | Collection of tolls on roads and ferries (c). | Survey of land (d). | Refunds (e). | Pensions and gratuities (f). | Total. |
| General administration and collection charges. | | | | | | | | | | |
| LUCKNOW. | Lucknow | 81 | Lucknow | Rs. 16,494 | Rs. 25,955 | Rs. 309 | Rs. ... | Rs. 55 | Rs. 726 | Rs. 43,539 |
| | Unaо | 82 | Unaо | ... 416 | ... 248 | ... .. | ... .. | Rs. 20 | ... .. | Rs. 684 |
| | Rae Bareli | 83 | Rae Bareli | ... 1,481 | ... 3,130 | ... .. | ... .. | ... .. | ... .. | Rs. 4,611 |
| | Sitapur | 84 | Sitapur | ... 1,808 | ... 3,398 | ... .. | ... .. | ... .. | ... .. | Rs. 5,259 |
| | | 85 | Khairabad | ... 711 | ... 1,738 | ... .. | ... .. | ... .. | ... .. | Rs. 2,449 |
| | Hardoi | 86 | Hardoi | ... 466 | ... 744 | ... .. | ... .. | Rs. 13 | ... 7 | Rs. 1,230 |
| | | 87 | Shahabad | ... 300 | ... 698 | ... .. | ... .. | ... .. | ... .. | Rs. 1,058 |
| | | 88 | Sandila | ... 711 | ... 1,732 | ... .. | ... .. | ... .. | ... .. | Rs. 2,463 |
| | | 89 | Sindi | ... 237 | ... 311 | ... .. | ... .. | ... 8 | ... .. | Rs. 556 |
| | Kheri | 90 | Fiháni | ... 174 | ... 240 | ... .. | ... .. | ... .. | ... .. | Rs. 414 |
| | | 91 | Lakhimpur | ... 923 | ... 635 | ... .. | ... .. | ... .. | ... .. | Rs. 1,558 |
| | | 92 | Muhamdi | ... 98 | ... 124 | ... .. | ... .. | ... .. | ... .. | Rs. 222 |
| PRATAP N. | Divisional Total .. | | | Rs. 23,879 | Rs. 38,973 | Rs. 309 | Rs. ... | Rs. 96 | Rs. 786 | Rs. 64,043 |
| | Fyzabad | 93 | Fyzabad | ... 3,576 | ... 6,493 | ... .. | ... .. | ... .. | ... .. | Rs. 10,069 |
| | | 94 | Tanda | ... 343 | ... 493 | ... .. | ... .. | ... .. | ... .. | Rs. 830 |
| | Gonda | 95 | Gonda | ... 990 | ... 1,803 | ... .. | ... .. | ... .. | ... .. | Rs. 2,793 |
| | | 96 | Nawábganj | ... 545 | ... .. | ... .. | ... 11 | ... .. | ... .. | Rs. 556 |
| | | 97 | Utraula | ... 171 | ... 297 | ... .. | ... .. | ... .. | ... .. | Rs. 468 |
| | | 98 | Balrámpur | ... 498 | ... 260 | ... .. | ... 15 | ... .. | ... .. | Rs. 782 |
| | Bahraich | 99 | Bahraich | ... 2,557 | ... 2,560 | ... .. | ... 42 | ... .. | ... .. | Rs. 5,159 |
| | | 100 | Nánárá | ... 648 | ... 883 | ... .. | ... .. | ... .. | ... .. | Rs. 1,531 |
| | | 101 | Bhinga | ... 341 | ... 59 | ... .. | ... .. | ... .. | ... .. | Rs. 400 |
| | Sultánpur | 102 | Sultánpur | ... 1,150 | ... 1,828 | ... .. | ... .. | ... .. | ... .. | Rs. 2,978 |
| | Partígarh | 103 | Dein (Partígarh) | ... 615 | ... 1,534 | ... .. | ... 22 | ... .. | Rs. 15 | Rs. 2,186 |
| | Bara Banki | 104 | Navábganj (Bara Banki) | ... 1,451 | ... 2,445 | ... .. | ... .. | ... .. | ... .. | Rs. 3,896 |
| | Divisional Total ... | | | Rs. 12,553 | Rs. 18,664 | Rs. ... | Rs. 90 | Rs. ... | Rs. 15 | Rs. 31,654 |
| | Grand Total ... | | | Rs. 1,72,900 | Rs. 3,37,857 | Rs. 1,480 | Rs. 3,603 | Rs. 1,910 | Rs. 2,760 | Rs. 5,20,579 |

Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

| 6 | | | | | 7 | | | | | 12 | 13 |
|---------------------------------------------------------------------------|----------|---------------------------------------------------------------------|-----|--------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------|----------------------------|----------|------------------------|----------------------------|----------|
| Public safety. | | | | | Public health and convenience. | | | | | Remarks | |
| Fire establishment, purchase of fire-engines, buckets, repairs, &c.) (a). | | Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b). | | Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c). | | Rewards for destruction of wild animals and snakes (d). | | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Capital outlay (a) (1). | Establishment, &c. (c)(2). | Repairs, | Capital outlay (b)(1). | Establishment, &c. (b)(2). | Repairs, |
| ... | 10,474 | 56,149 | ... | 66,623 | ... | 52,008 | ... | 3,794 | 30,559 | 4,24,335 | Rs. |
| ... | 23 | 1,286 | ... | 1,309 | ... | 192 | ... | 10 | 867 | 8,177 | |
| ... | 733 | 2,397 | 2 | 3,132 | ... | ... | ... | ... | 4,834 | 29,503 | |
| ... | 847 | 2,457 | ... | 3,304 | ... | 65 | 54 | 39 | 938 | 8,549 | |
| ... | 133 | 1,659 | ... | 1,792 | ... | ... | ... | ... | 3,823 | 16,767 | |
| ... | 480 | 1,690 | ... | 2,170 | ... | 42 | 53 | 87 | 3,870 | 14,517 | |
| ... | 168 | 2,375 | 9 | 2,552 | ... | 78 | ... | 201 | 2,465 | 13,147 | |
| ... | 191 | 2,145 | ... | 2,336 | ... | 80 | ... | 137 | 596 | 4,783 | |
| ... | ... | 1,180 | ... | 1,180 | ... | 54 | ... | 11 | 838 | 3,902 | |
| ... | 55 | 977 | ... | 1,032 | ... | 12 | ... | ... | 9,700 | 20,186 | |
| ... | 383 | 1,061 | ... | 1,444 | ... | 41 | 25 | 156 | 1,057 | 3,864 | |
| ... | 64 | 746 | ... | 810 | ... | 4 | 280 | ... | 78,671 | 5,96,335 | |
| ... | 13,551 | 74,122 | 11 | 87,684 | ... | 52,516 | 412 | 4,435 | 21,681 | 97,741 | |
| ... | 2,690 | 10,919 | ... | 13,609 | ... | 27 | 500 | 402 | 1,503 | 9,164 | |
| ... | 1 | 2,117 | ... | 2,118 | ... | 8 | ... | 30 | 4,298 | 19,454 | |
| ... | 478 | 2,078 | ... | 2,556 | ... | 286 | 59 | 192 | 506 | 6,785 | |
| ... | 240 | 1,212 | ... | 1,452 | 165 | 121 | 454 | 123 | 237 | 3,936 | |
| ... | 170 | 723 | ... | 893 | 48 | 28 | ... | 70 | 1,511 | 7,365 | |
| ... | 195 | 1,524 | ... | 1,719 | 1 | ... | 200 | 99 | 14,732 | 36,643 | |
| ... | 889 | 3,332 | ... | 4,221 | ... | 159 | ... | 14 | 816 | 8,839 | |
| ... | 561 | 1,357 | 7 | 1,925 | ... | 26 | 435 | 6 | 309 | 3,377 | |
| ... | 90 | 630 | 1 | 721 | ... | 10 | ... | ... | 3,732 | 16,713 | |
| ... | 190 | 1,140 | ... | 1,330 | ... | 42 | ... | 503 | 2,291 | 12,359 | |
| ... | 424 | 890 | ... | 1,314 | 250 | 44 | 508 | 150 | 2,641 | 21,601 | |
| ... | 465 | 2,538 | ... | 3,003 | ... | 121 | 86 | 459 | 54,257 | 2,43,977 | |
| ... | 6,393 | 28,460 | 8 | 34,861 | 464 | 872 | 2,242 | 2,048 | 10,48,422 | 54,52,955 | |
| 371 | 1,33,082 | 5,05,290 | 643 | 6,39,386 | 1,80,726 | 3,62,208 | 77,307 | 39,001 | | | |

STATEMENT No. III.—Showing the expenditure of the Municipalities in the North-

| Division. | 1 | 2 | 3 | 4 | 9 | 10 | | | | | | | | | |
|-------------|-----|-------------------|--------------------------------|-----------------------|-----------------------|------------------------|--------------------------------------------|------------------------------------------|---------------|--------------------------------------------------------|--------------|--------|--------|----------------|--------|
| | | | | | | Contributions (4). | Miscellaneous. | | | | | | | | |
| | | | | | For general purposes. | Interest on loans (a). | Interest due on account of previous years. | Interest due on account of current year. | Discount (b). | Actual cost of works done for private individuals (c). | Law charges. | Rents. | Fairs. | Miscellaneous. | Total. |
| | | | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Lucknow. | | Name of district. | Serial number of Municipality. | Name of Municipality. | | | | | | | | | | | |
| Lucknow. | ... | 81 | Lucknow | ... | 9,000 | ... | 49,516 | ... | ... | ... | ... | ... | 534 | 50,050 | |
| Unaо. | ... | 82 | Unaо | ... | 602 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Rae Bareli. | ... | 83 | Rae Bareli | ... | 881 | ... | ... | ... | ... | ... | ... | ... | 295 | 295 | |
| Sitapur. | ... | 84 | Sitapur | ... | 1,304 | ... | ... | ... | ... | ... | 13 | ... | ... | ... | 13 |
| | | 85 | Khairabad | ... | 287 | ... | 76 | ... | ... | 37 | ... | ... | ... | ... | 113 |
| | | 86 | Hardoi | ... | 523 | ... | ... | ... | ... | ... | ... | ... | 24 | 24 | |
| | | 87 | Shahabad | ... | 420 | ... | ... | ... | ... | ... | ... | ... | 17 | 17 | |
| Hardoi. | ... | 88 | Sandila | .. | 350 | ... | ... | ... | ... | ... | ... | ... | 18 | 18 | |
| | | 89 | Sindi | .. | 201 | ... | ... | ... | ... | ... | ... | ... | 7 | 7 | |
| | | 90 | Pihani | .. | 166 | ... | ... | ... | ... | ... | ... | ... | 18 | 18 | |
| | | 91 | Lakhimpur | . | 379 | ... | ... | ... | ... | ... | ... | ... | 157 | 157 | |
| Kheri. | ... | 92 | Muhamdi | . | 144 | ... | ... | ... | ... | ... | ... | ... | 30 | 30 | |
| | | Divisional Total. | | | 14,257 | ... | 49,592 | ... | ... | 50 | ... | ... | 1,100 | 50,742 | |
| Fyzabad. | ... | 93 | Fyzabad | . | 5,986 | ... | ... | ... | ... | 359 | ... | ... | 27 | 386 | |
| | | 94 | Tanda | . | 411 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| | | 95 | Gonda | . | 684 | ... | ... | ... | ... | 10 | ... | ... | 72 | 82 | |
| Gonda. | ... | 96 | Nawabganj | . | 192 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| | | 97 | Utraula | . | 162 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| | | 98 | Balkampur | . | 309 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| | | 99 | Bahraich | . | 1,127 | ... | ... | ... | ... | 89 | ... | ... | 54 | 93 | |
| Bahraich. | ... | 100 | Nancara | . | 194 | ... | ... | ... | ... | 45 | ... | ... | ... | 45 | |
| | | 101 | Bhinga | . | 123 | ... | ... | ... | ... | 6 | ... | ... | ... | 6 | |
| | | 102 | Sultapur | . | 410 | ... | 45 | ... | ... | ... | ... | ... | 54 | 99 | |
| | | 103 | Dela (Partabgarh) | . | 190 | ... | ... | ... | ... | 25 | ... | ... | 7 | 32 | |
| | | 104 | Newabganj (B. Banki). | . | 677 | ... | 38 | ... | ... | ... | ... | ... | 19 | 57 | |
| | | Divisional Total. | | | 10,465 | ... | 83 | ... | ... | 484 | ... | ... | 233 | 800 | |
| | | GRAND TOTAL | | | 2,34,557 | 33,942 | 2,67,762 | 1 | 1,948 | 2,001 | 9,143 | 11,576 | 31,790 | 3,78,163 | |

Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

| 11 | | | | | | | | | | 12 | 13 | Remarks | | | | |
|-------------------------------------------------|------------------|-----|------------------|-----|-------------------------------|-------|-------------------------|-------|---------------|-----------|---------------|----------|----------|------------------|--------------|--|
| Extraordinary and Debt. | | | | | | | | | | | | | | | | |
| In securities (other than for sinking fund). | Investments (a). | | In Savings Bank. | | Payments to sinking fund (b). | | Repayment of loans (c). | | Advances (d). | | Deposits (e). | | Total. | Closing balance. | Grand Total. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| ... | ... | ... | ... | ... | 2,6430 | ... | ... | ... | ... | ... | 26,430 | 30,559 | 4,24,335 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 867 | 8,177 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,000 | 4,834 | 29,508 | | | |
| 4,000 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4,226 | 19,124 | 48,605 | | | |
| 300 | ... | ... | ... | ... | 250 | ... | ... | ... | ... | ... | 550 | 938 | 8,549 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,823 | 16,767 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,870 | 14,517 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,465 | 13,147 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 596 | 4,783 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 838 | 3,902 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9,700 | 20,186 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,057 | 3,864 | | | |
| 4,300 | ... | ... | ... | ... | 26,680 | ... | ... | ... | 226 | 2,000 | 33,206 | 78,671 | 5,96,335 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 260 | 260 | 21,681 | 97,741 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,503 | 9,164 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4,298 | 19,454 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 506 | 6,785 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 237 | 3,936 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,511 | 7,365 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14,732 | 36,643 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 816 | 8,839 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 309 | 3,377 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 61 | 3,732 | 16,713 | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,291 | 12,359 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,641 | 21,601 | | | |
| ... | ... | ... | ... | ... | 1,664 | 61 | ... | ... | 260 | 1,985 | 54,257 | 2,43,977 | | | | |
| 5,319 | ... | ... | ... | ... | 1,74,908 | 1,041 | 434 | 9,585 | 1,91,287 | 10,48,422 | 54,52,955 | | | | | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the

| 1 | 2 | 3 | 4 | 5 | 6 | | | | |
|-----------|---------------|--------------------------------|--------------------|-------------|-----------------------|-----------------------------------------------------------------|----------------------|-------------------------------------------|--------------------------------------------------------------------------------------------|
| Division. | District. | Serial number of Municipality. | Municipality. | Population. | Grain. | | | | |
| | | | | | Gross imports Mds. | Quantity or value on which refunds were given. Mds. | Net imports. Mds. | Net amount of tax collected. Rs. | Net average consumption or expenditure per head of pop- ulation. Mds. s. c. |
| | Saháranpur | 1 | Saháranpur ... | 63,194 | 10,25,337 | 4,77,591 | 5,47,746 | 13,752 | 8 26 11 |
| | | 2 | Hardwár Union ... | 29,125 | 1,79,192 | ... | 1,79,192 | 6,190 | 6 6 2 |
| | Muzaffarnagar | 3 | Deoband ... | 19,250 | 2,53,126 | 1,49,324 | 1,03,802 | 3,175 | 5 15 11 |
| | | 4 | Muzaffarnagar ... | 18,166 | 1,51,106 | 26,301 | 1,24,805 | 3,591 | 6 34 12 |
| | Muzaffarnagar | 5 | Kandhla ... | 9,487 | 74,788 | 11,145 | 63,643 | 2,019 | 6 28 5 |
| | | 6 | Kairana ... | 18,420 | 1,18,155 | 7,209 | 1,10,946 | 3,478 | 6 0 14 |
| | Meerut | 7 | Meerut ... | 119,390 | 9,41,124 | 1,50,474 | 7,90,650 | 46,068 | 6 24 14 |
| | | 8 | Gházíabad ... | 10,193 | 1,34,452 | 9,654 | 1,24,798 | 5,781 | 12 9 11 |
| | Meerut | 9 | Baraut ... | 6,781 | 51,791 | 5,774 | 46,017 | 1,743 | 6 31 7 |
| | | 10 | Bághpat ... | 6,292 | 43,213 | 5,769 | 37,444 | 1,133 | 5 38 1 |
| | | 11 | Hápur ... | 14,977 | 5,02,001 | 2,78,216 | 2,23,785 | 9,282 | 14 37 11 |
| | | 12 | Sardhanna ... | 12,059 | 89,997 | 10,993 | 79,004 | 3,333 | 6 22 1 |
| | Balandshahr | 13 | Balandshahr ... | 16,931 | 2,50,012 | 1,03,145 | 1,46,867 | 4,104 | 8 27 0 |
| | | 14 | Anúpshahr ... | 7,952 | 74,969 | 11,669 | 63,300 | 1,672 | 7 38 6 |
| | Balandshahr | 15 | Khurja ... | 26,349 | 7,14,057 | 4,83,624 | 2,30,433 | 6,380 | 8 29 13 |
| | | 16 | Sikandrabad ... | 15,231 | 3,45,461 | 2,00,270 | 1,45,191 | 4,079 | 9 21 5 |
| | Aligarh | 17 | Koil (Aligarh) ... | 61,495 | 9,57,954 | 5,03,811 | 4,54,143 | 16,327 | 7 15 7 |
| | | 18 | Háthras ... | 39,181 | 3,42,101 | ... | 3,42,101 | 8,137 | 8 29 4 |
| | Aligarh | 19 | Atrauli ... | 15,408 | 1,74,421 | 88,335 | 86,086 | 2,859 | 5 23 8 |
| | | 20 | Sikandra Rao ... | 10,263 | 70,421 | 13,493 | 56,928 | 1,882 | 5 21 14 |
| | | 21 | Roorki ... | 10,561 | 1,17,210 | 8,831 | 1,08,370 | 2,387 | 6 21 12 |
| | | Divisional Total... | | 536,695 | 66,10,888 | 25,45,623 | 40,65,260 | 1,48,372 | 7 22 1 |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average incidence of taxation per head of population.

| 7 | | | | | 0 | 21 |
|----------------|------------------------------------------------|--------------|------------------------------|----------------------------------------------------------------|---------------|----------|
| Refined Sugar. | | | | | of Taxation. | |
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | Total Octroi. | Remarks. |
| Mds. | Mds. | Mds. | Rs. | Mds. s. c. | Rs. a. p. | |
| ... | ... | ... | ... | ... | 0 13 7 | |
| 10,398 | ... | 10,398 | 2,600 | 0 14 4 | 0 14 2 | |
| 715 | 2,394 | -1,679 | -306 | -0 3 8 | 0 10 2 | |
| ... | ... | ... | ... | ... | 0 15 10 | |
| 1,922 | 9 | 1,913 | 718 | 0 8 1 | 0 9 5 | |
| 3,129 | 104 | 3,025 | 851 | 0 6 9 | 0 9 7 | |
| 33,482 | 3,708 | 29,774 | 6,965 | 0 9 16 | 1 4 1 | |
| 4,100 | 3 | 4,097 | 1,152 | 0 16 1 | 1 5 9 | |
| ... | ... | ... | ... | ... | 0 11 9 | |
| ... | ... | ... | ... | ... | 0 11 9 | |
| ... | ... | ... | ... | ... | 1 2 8 | |
| 2,525 | 445 | 2,080 | 288 | 0 6 14 | 0 11 11 | |
| 5,607 | 232 | 5,375 | 1,512 | 0 12 11 | 0 13 11 | |
| 2,653 | 338 | 2,815 | 651 | 0 11 10 | 0 12 5 | |
| 18,918 | 4,793 | 14,125 | 3,973 | 0 21 7 | 1 0 4 | |
| 5,231 | 483 | 4,748 | 1,335 | 0 12 7 | 1 1 1 | |
| 32,707 | ... | 32,707 | 8,175 | 0 21 4 | 1 1 0 | |
| ... | ... | ... | ... | ... | 0 12 7 | |
| 3,733 | 109 | 3,624 | 906 | 0 9 7 | 0 11 5 | |
| 3,720 | 13 | 3,707 | 695 | 0 14 7 | 0 11 5 | |
| 4,685 | 572 | 4,113 | 508 | 0 9 15 | 1 0 0 | |
| 1,33,525 | 13,203 | 1,20,322 | 30,023 | 0 8 15 | 0 15 5 | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by, the
and expenditure per head, and the incidence

| 1 | 2 | 3 | 4 | 5 | 6 | | | | | |
|-----------|---------------------|---------|---------------------------|-------------|----------------|------------------------------------------------|---------------|------------------------------|----------------------------------------------------------------|--------|
| Division. | District. | Number. | Municipality. | Population. | Grain. | | | | | |
| | | | | | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | |
| Agra. | Muttra | 22 | Muttra | ... 56,431 | Mds. 5,57,470 | Mds. 1,99,933 | Mds. 3,57,537 | Rs. 11,174 | Mds. s. c. 6 13 6 | |
| | | 23 | Brindaban | ... 26,000 | 1,42,408 | 2,654 | 1,39,754 | 4,818 | 5 14 14 | |
| | | 24 | Kosi | ... 8,404 | 20,071 | 3,041 | 17,030 | 1,025 | 2 1 1 | |
| | | 25 | Agra | ... 168,662 | 14,71,366 | 13,27,177 | 1,44,189 | 34,820 | 0 34 3 | |
| | Agra | 26 | Fatehpur-Sikri | ... 6,286 | 67,994 | 17,610 | 50,384 | 1,102 | 8 0 9 | |
| | | 27 | Firozabad | ... 15,278 | 2,56,193 | 1,29,870 | 1,26,323 | 3,327 | 8 10 11 | |
| | | 28 | Fatehgarh-cum-Farukhabad. | ... 73,009 | 5,40,129 | 58,622 | 4,81,507 | 15,047 | 6 23 12 | |
| | Mainpuri | 29 | Mainpuri | ... 18,551 | 1,79,133 | 57,986 | 1,21,147 | 3,699 | 6 21 4 | |
| | Etawah | 30 | Etawah | ... 38,793 | 6,98,906 | 2,24,884 | 4,74,022 | 11,132 | 11 28 2 | |
| | Etah | 31 | Etah | ... 7,800 | 91,454 | 41,980 | 49,474 | 1,491 | 6 13 11 | |
| | | 32 | Soron | ... 11,265 | 67,864 | 3,472 | 64,392 | 2,673 | 5 28 10 | |
| | | 33 | Kásganj | ... 16,050 | 4,85,215 | 3,66,787 | 1,18,428 | 3,045 | 7 15 2 | |
| | | 34 | Marchra | ... 7,812 | 49,553 | 7,954 | 41,599 | 1,043 | 5 13 0 | |
| | | 35 | Jalesar | ... 13,420 | 1,24,323 | 35,242 | 89,081 | 2,102 | 6 25 8 | |
| ROUMLAH. | Divisional Total... | | | | 467,761 | 47,52,079 | 24,77,212 | 22,74,867 | 96,498 | 4 34 9 |
| | Bareilly | 36 | Bareilly | ... 107,785 | 11,39,538 | 3,42,332 | 7,97,256 | 28,072 | 7 15 14 | |
| | | 37 | Bijnor | ... 16,236 | 1,00,816 | 140 | 1,00,676 | 2,822 | 6 8 1 | |
| | Bijnor | 38 | Chandpur | ... 12,256 | 72,999 | 1,599 | 71,400 | 2,023 | 5 33 0 | |
| | | 39 | Dhámpur | ... 6,708 | 93,906 | 10,001 | 83,905 | 2,180 | 12 20 5 | |
| | | 40 | Nagina | ... 22,150 | 1,20,535 | 5,088 | 1,15,447 | 2,999 | 5 8 8 | |
| | Budhaun | 41 | Najibabad | ... 19,410 | 1,41,951 | 2,479 | 1,39,472 | 3,710 | 7 7 7 | |
| | | 42 | Budhaun | ... 35,372 | 2,55,326 | 35,700 | 2,19,617 | 5,763 | 6 9 0 | |

several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption of taxation per head of population—(continued).

| 7 | | | | | | 21 |
|----------------|------------------------------------------------|--------------|------------------------------|----------------------------------------------------------------|---------------|----------|
| Refined Sugar. | | | | | Taxation. | |
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | Total Octroi. | Remarks. |
| Mds. | Mds. | Mds. | Rs. | Mds. s. c. | Rs. a. p. | |
| 39,067 | 6,044 | 33,023 | 9,288 | 0 23 6 | 0 15 2 | |
| 8,930 | 41 | 8,889 | 2,499 | 0 18 10 | 0 11 3 | |
| ... | ... | ... | ... | ... | 0 14 0 | |
| 1,87,489 | 1,87,489 | ... | —2,798 | ... | 0 14 10 | |
| 1,864 | 321 | 1,543 | 578 | 0 9 13 | 0 10 4 | |
| 4,899 | 555 | 4,344 | 1,629 | 0 11 6 | 0 13 2 | |
| 14,134 | 856 | 13,278 | 4,979 | 0 7 4 | 0 10 10 | |
| 6,310 | 110 | 6,200 | 2,161 | 0 13 6 | 0 12 10 | |
| 11,093 | 1,211 | 9,882 | 3,706 | 0 10 3 | 0 0 3 | |
| 4,493 | 311 | 4,182 | 1,307 | 0 21 7 | 1 1 10 | |
| ... | ... | ... | ... | ... | 1 0 11 | |
| ... | ... | ... | ... | ... | 0 13 2 | |
| 1,286 | ... | 1,286 | 362 | 0 6 9 | 0 9 0 | |
| 5,192 | 848 | 4,844 | 1,574 | 0 14 7 | 0 11 6 | |
| 2,84,757 | 1,97,286 | 87,471 | 30,881 | 0 7 7 | 0 13 10 | |
| ... | ... | ... | ... | ... | 1 0 2 | |
| ... | ... | ... | ... | ... | 0 8 6 | |
| 352 | ... | 352 | 99 | 0 1 2 | 0 9 4 | |
| ... | ... | ... | ... | ... | 0 15 6 | |
| ... | ... | ... | ... | ... | 0 8 0 | |
| ... | ... | ... | ... | ... | 0 10 5 | |
| 3,051 | 340 | 2,711 | 678 | 0 3 1 | 0 9 11 | |

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, and expenditure per head, and the incidence*

| 1 | 2 | 3 | 4 | 5 | 6 | | | |
|----------------------|---------------------|--------------------------------|---------------|-------------|----------------|------------------------------------------------|--------------|------------------------------|
| Division. | District. | Serial number of Municipality. | Municipality. | Population. | Grain. | | | |
| | | | | | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. |
| ROORKEE (concluded). | Moradabad | 43 | Moradabad | ... 72,515 | 7,25,009 | 2,05,747 | 5,19,262 | 15,551 7 6 6 |
| | | 44 | Chandausi | ... 28,111 | 2,08,516 | 69,240 | 1,39,276 | 4,049 4 38 8 |
| | | 45 | Amraka | ... 35,094 | 2,28,045 | 22,584 | 2,05,461 | 6,263 5 34 3 |
| | | 46 | Sambhal | ... 37,226 | 2,19,260 | 24,891 | 1,94,369 | 5,713 5 8 14 |
| | Shahjahanpur | 47 | Shahjahanpur | ... 78,522 | 8,03,064 | 2,68,519 | 5,34,545 | 13,098 6 32 5 |
| | | 48 | Tilhar | ... 17,265 | 2,76,067 | 75,849 | 2,02,218 | 5,857 11 28 8 |
| ALIGARH. | Pilibhit | 49 | Pilibhit | ... 33,799 | 3,20,052 | 64,433 | 2,55,619 | 7,002 7 22 8 |
| | | 50 | Bisalpur | ... 9,221 | 51,525 | 75 | 51,450 | 1,636 5 23 3 |
| | Divisional Total... | | | | 531,670 | 47,58,659 | 11,28,686 | 36,29,973 1,06,738 6 33 1 |
| | Cawnpore | 51 | Cawnpore | ... 163,779 | ... | ... | ... | ... |
| | Fatehpur | 52 | Fatehpur | ... 20,179 | 1,15,761 | 3,521 | 1,12,240 | 2,970 5 22 8 |
| BENARES. | Banda | 53 | Banda | ... 23,071 | 2,36,208 | 41,937 | 1,94,271 | 5,931 8 16 13 |
| | Allahabad | 54 | Allahabad | ... 162,895 | 11,31,756 | 1,25,735 | 10,06,021 | 49,394 6 7 1 |
| | Jhansi | 55 | Jhansi | ... 53,779 | 4,94,302 | 1,20,982 | 3,73,320 | 9,326 6 37 11 |
| | | 56 | Mau Ramnagar | ... 19,673 | 1,50,277 | 4,746 | 1,45,531 | 4,838 7 15 14 |
| | | 57 | Lalitpur | ... 11,348 | 1,12,884 | 20,943 | 91,941 | 1,566 8 4 1 |
| | | 58 | Orai | ... 8,369 | 60,375 | 2,502 | 57,873 | 1,627 6 36 9 |
| UPPER. | Jalaun | 59 | Kalpi | ... 12,713 | 2,26,343 | 1,16,454 | 1,09,889 | 3,722 8 25 12 |
| | | 60 | Kunch | ... 13,408 | 2,85,535 | 1,32,913 | 1,52,622 | 4,810 11 15 5 |
| | Divisional Total... | | | | 489,216 | 23,13,441 | 5,69,733 | 2,43,708 81,184 4 23 7 |
| | Benares | 61 | Benares | ... 211,586 | 13,44,516 | 46,710 | 12,97,806 | 97,618 6 5 5 |
| | Mirzapur | 62 | Mirzapur | ... 84,130 | 4,87,634 | 17,528 | 4,70,106 | 21,115 5 23 8 |
| | | 63 | Chunar | ... 11,423 | 72,010 | 5,575 | 68,435 | 2,944 5 22 10 |
| JAUNPUR. | Jaanpur | 64 | Jaanpur | ... 42,819 | 3,46,398 | 35,160 | 3,11,238 | 7,730 7 10 12 |
| | Ghazipur | 65 | Ghazipur | ... 44,970 | 3,21,215 | 13,107 | 3,08,108 | 14,629 6 34 1 |
| Divisional Total... | | | | 394,928 | 25,71,773 | 1,18,080 | 24,53,693 | 1,44,036 6 8 8 |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption of taxation per head of population—(continued).

| 7 | | | | | Taxation. | Remarks. |
|----------------|-----------------------------------------------|--------------|------------------------------|----------------------------------------------------------------|---------------|----------|
| Refined Sugar. | | | | | Total Octroi. | |
| Gross imports. | Quantity or value on which refunds were given | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | | |
| Mds. | Mds. | Mds. | Rs. | Mds. s. c. | Rs. a. p. | |
| 2,344 | 2,343 | 1 | 1 | ... | 0 13 3 | |
| ... | ... | ... | ... | ... | 0 14 1 | |
| 294 | 4,232 | -3,938 | -738 | -0 4 8 | 0 9 6 | |
| 169 | ... | 169 | 32 | 0 0 3 | 0 7 9 | |
| 5,219 | ... | 5,219 | 734 | 0 2 11 | 0 10 0 | |
| ... | ... | ... | ... | ... | 0 14 4 | |
| ... | ... | ... | ... | ... | 0 13 1 | |
| ... | ... | ... | ... | ... | 0 8 9 | |
| 11,429. | 6,915 | 4,514 | 806 | 0 9 5 | 0 11 11 | |
| ... | ... | ... | ... | ... | 0 1 6 | |
| 3,269 | 169 | 3,100 | 986 | 0 6 2 | 0 9 4 | |
| 4,031 | 237 | 3,794 | 1,897 | 0 6 9 | 0 13 4 | |
| 39,205 | 5,236 | -33,969 | 12,738 | 0 8 5 | 1 1 1 | |
| 20,055 | 4,674 | 15,381 | 5,768 | 0 11 7 | 0 10 10 | |
| 5,135 | 186 | 4,949 | 932 | 0 10 1 | 0 10 2 | |
| 5,600 | 2,924 | 2,676 | 1,003 | 0 9 7 | 0 13 6 | |
| 1,620 | ... | 1,620 | 418 | 0 7 12 | 0 9 6 | |
| 2,640 | 315 | 2,325 | 585 | 0 7 5 | 0 10 9 | |
| 4,706 | 1,373 | 3,933 | 833 | 0 9 15 | 0 11 6 | |
| 86,261 | 15,114 | 71,147 | 25,160 | 0 5 13 | 0 9 11 | |
| 93,596 | 57,260 | 36,336 | 11,383 | 0 8 8 | 1 6 6 | |
| 20,160 | 6,541 | 13,619 | 3,405 | 0 6 8 | 0 10 1 | |
| 1,439 | 2 | 1,437 | 359 | 0 5 1 | 0 8 9 | |
| 7,185 | 11,013 | -3,828 | -267 | -0 3 9 | 0 8 2 | |
| ... | ... | ... | ... | ... | 0 10 2 | |
| 1,22,380 | 74,816 | 47,564 | 14,880 | 0 4 13 | 1 0 4 | |

Unrefined Sugar.

8

| Country or Territory in which taxes were levied | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of popula- tion. | | | | | |
|----------------------------------------------------------------|--------------|---------------------------------|------------------------------------------------------------------------------|------|------|-----|------------|--|
| | | | | Mds. | Mds. | Rs. | Mds. s. c. | |
| 6,591 | 69,907 | 7,320 | 0 33 1 | | | | | |
| " | ... | ... | ... | | | | | |
| 7,859 | 30,729 | 2,512 | 0 39 7 | | | | | |
| " | 13,809 | 1,294 | 0 14 13 | | | | | |
| " | 41,232 | 2,033 | 0 21 12 | | | | | |
| " | ... | ... | ... | | | | | |
| " | ... | ... | ... | | | | | |
| " | ... | ... | ... | | | | | |
| 20,387 | 1,77,593 | 15,902 | 0 13 6 | | | | | |
| " | ... | ... | ... | | | | | |
| 26 | 3,173 | 595 | 0 6 4 | | | | | |
| 281 | 15,707 | 2,599 | 0 27 5 | | | | | |
| 4,300 | 43,508 | 10,877 | 0 10 11 | | | | | |
| 9,260 | 36,059 | 4,507 | 0 26 13 | | | | | |
| 163 | 4,889 | 917 | 0 18 4 | | | | | |
| 3,080 | 2,610 | 826 | 0 9 3 | | | | | |
| 52 | 4,273 | 401 | 0 20 7 | | | | | |
| 7,103 | 8,422 | 1,053 | 0 26 8 | | | | | |
| 6,650 | 10,560 | 990 | 0 31 8 | | | | | |
| 13,976 | 1,29,261 | 22,265 | 0 10 9 | | | | | |
| 6,575 | 91,848 | 11,889 | 0 17 6 | | | | | |
| 3,970 | 22,078 | 2,070 | 0 10 8 | | | | | |
| 48 | 6,429 | 339 | 0 19 0 | | | | | |
| 4,312 | 36,151 | 2,107 | 0 33 12 | | | | | |
| " | ... | ... | ... | | | | | |
| 13,935 | 1,55,506 | 16,405 | 0 15 12 | | | | | |

9

| Ghi. | | | | |
|----------------|---------------------------------------------------------|--------------|---------------------------------|------------------------------------------------------------------------------|
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of popula- tion. |
| Mds. | Mds. | Mds. | Rs. | Mds. s. c. |
| 5,844 | 75 | 5,769 | 2,884 | 0 3 3 |
| 8,486 | 6,580 | 1,906 | 953 | 0 2 11 |
| 1,738 | 2 | 1,736 | 868 | 0 1 15 |
| 5,970 | ... | 5,970 | 373 | 0 1 2 |
| 4,648 | 48 | 4,600 | 1,725 | 0 2 5 |
| 686 | ... | 686 | 257 | 0 1 9 |
| 5,798 | 1,623 | 4,175 | 2,088 | 0 4 5 |
| 441 | ... | 441 | 221 | 0 1 5 |
| 53,103 | 9,255 | 48,848 | 21,649 | 0 3 5 |
| ... | ... | ... | ... | ... |
| 1,268 | 3 | 1,265 | 632 | 0 2 8 |
| 23,137 | 19,371 | 3,766 | 1,883 | 0 6 8 |
| 17,139 | 849 | 16,290 | 10,181 | 0 4 0 |
| ... | ... | ... | ... | ... |
| 8,583 | 6,136 | 2,447 | 612 | 0 4 15 |
| ... | ... | ... | ... | ... |
| 569 | 9 | 560 | 350 | 0 2 11 |
| 2,130 | 1,373 | 757 | 189 | 0 2 6 |
| ... | ... | ... | ... | ... |
| 52,826 | 27,741 | 25,085 | 13,847 | 0 2 1 |
| 30,790 | 696 | 30,094 | 30,094 | 0 5 11 |
| 8,178 | 125 | 8,053 | 4,026 | 0 3 13 |
| 745 | 34 | 711 | 355 | 0 2 7 |
| 2,522 | 184 | 2,338 | 901 | 0 2 3 |
| 2,317 | 20 | 2,297 | 1,149 | 0 2 1 |
| 44,552 | 1,059 | 43,493 | 36,525 | 0 4 6 |

several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption taxation per head of population—(continued).

11

CLASS II.—Animals for slaughter.

taxation.

Remarks.

| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | total Octroi. | |
|------------------------------|------------------------------------------------|----------------------------|------------------------------|----------------------------------------------------------------|---------------|--|
| Hds. | Hds. | Hds. | Rs. | | Rs. a. p. | |
| 32,395 | 257 | 32,138 | 2,305 | ... | 0 18 3 | |
| 9,693 | ... | 9,693 | 831 | ... | 0 14 1 | |
| 13,388 | ... | 13,388 | 1,113 | ... | 0 9 6 | |
| 21,738 | ... | 21,738 | 1,137 | ... | 0 7 9 | |
| 28,098 | ... | 28,098 | 1,511 | ... | 0 10 0 | |
| 46,231 | ... | 46,231 | 301 | ... | 0 14 4 | |
| ... | ... | ... | 755 | ... | 0 13 1 | |
| 2,330 | ... | 2,330 | 274 | ... | 0 8 9 | |
| { hds. 213,667 1s. 46,360 | hds. 520 rs. 268 | hds. 213,147 rs. 46,092 | { 15,657 | ... | 0 11 11 | |
| ... | ... | ... | 15,041 | ... | 0 1 6 | |
| 13,711 | 1,479 | 12,232 | 914 | ... | 0 9 4 | |
| { hds. 7,197 rs. 1,179 | ... | hds. 7,197 rs. 1,179 | { 450 | ... | 0 13 4 | |
| 81,484 | 3,182 | 78,302 | 7,987 | ... | 1 1 1 | |
| 38,913 | ... | 38,913 | 2,863 | ... | 0 10 10 | |
| 3,314 | ... | 3,314 | 65 | ... | 0 10 2 | |
| 11,686 | ... | 11,686 | 2,401 | ... | 0 13 6 | |
| 3,346 | ... | 3,346 | 233 | ... | 0 9 6 | |
| 714 | ... | 714 | 117 | ... | 0 10 9 | |
| 6,400 | ... | 6,400 | 200 | ... | 0 11 6 | |
| { hds. 166,755 rs. 1,179 | 4,661 | hds. 162,104 rs. 1,179 | { 30,276 | ... | 0 9 11 | |
| { hds. 51,176 rs. 2,387 | 19 | hds. 51,157 rs. 2,387 | { 6,444 | ... | 1 6 6 | |
| 25,816 | 189 | 25,627 | 2,201 | ... | 0 10 1 | |
| 3,346 | ... | 3,346 | 201 | ... | 0 8 9 | |
| { hds. 18,525 rs. 29,469 | ... | hds. 18,525 rs. 29,469 | { 479 | ... | 0 8 2 | |
| 2,180 | ... | 2,180 | 1,794 | ... | 0 10 2 | |
| hds. 101,043 rs. 31,856 | 208 | hds. 100,835 rs. 31,856 | { 11,119 | ... | 1 0 4 | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the

| 1 | 2 | 3 | 4 | 5 | 6 | | | | |
|------------|----------------|--------------------------------|----------------------------------------------|-------------|-----------------------------|------------------------------------------------|-----------------------------|------------------------------|----------------------------------------------------------------|
| Division. | District. | Serial number of Municipality. | Municipality. | Population. | Grain. | | | | |
| | | | | | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. |
| Gorakhpur. | Gorakhpur ... | 66 | Gorakhpur ... | 62,677 | Mds. 5,41,124 | Mds. 94,020 | Mds. 4,47,104 | Rs. 22,838 | Mds. s. c. 7 5 5 |
| | Azamgarh ... | 67 | Azamgarh ... | 19,442 | 1,33,840 | ... | 1,33,840 | 3,598 | 6 35 6 |
| | | | Divisional Total... Almora ... | 83,119 | 6,74,964 | 94,020 | 5,80,914 | 26,436 | 7 2 15 |
| Kumaon. | Naini Tal ... | 69 | Naini Tal ... | 6,825 | ... | ... | ... | ... | ... |
| | | | Divisional Total... Naini Tal ... | 12,408 | ... | ... | ... | ... | ... |
| | | | | 19,233 | ... | ... | ... | ... | ... |
| Lucknow. | Lucknow ... | 70 | Lucknow ... | 267,910 | 19,61,400 | 2,01,946 | 17,59,454 | 57,898 | 6 22 11 |
| | Rae Bareli ... | 71 | Rae Bareli ... | 18,798 | 1,66,117 | 46,016 | 1,20,101 | 4,302 | 6 15 9 |
| | Sitapur ... | 72 | Sitapur ... | 21,380 | 4,99,958 | 2,55,636 | 2,44,322 | 4,499 | 11 18 8 |
| Fyzabad. | Khairabad ... | 73 | Khairabad ... | 13,773 | 1,14,110 | 32,593 | 81,517 | 1,774 | 5 36 12 |
| | Hardoi ... | 74 | Sandila ... | 16,813 | 1,36,580 | 570 | 1,36,010 | 3,240 | 8 3 9 |
| | | | Divisional Total... Fyzabad ... | 338,675 | 28,78,165 | 5,36,671 | 23,41,404 | 71,713 | 6 36 8 |
| Purnia. | Fyzabad ... | 75 | Fyzabad ... | 72,686 | 6,63,697 | 53,806 | 1,09,891 | 21,065 | 7 32 10 |
| | Gonda ... | 76 | Gonda ... | 14,609 | 87,001 | 39 | 86,962 | 2,342 | 5 38 2 |
| | Purnia ... | 77 | Bahraich ... | 24,046 | 5,24,973 | 3,06,465 | 2,18,508 | 6,179 | 9 3 7 |
| Sultapur. | Nānāpur ... | 78 | Nānāpur ... | 9,322 | 60,909 | 1,920 | 58,989 | 1,558 | 6 13 2 |
| | Sultapur ... | 79 | Sultapur ... | 8,751 | 75,521 | 21,135 | 54,386 | 1,073 | 6 8 9 |
| | Partabgarh ... | 80 | Bela (Partabgarh) | 8,958 | 60,526 | 8,935 | 51,591 | 1,084 | 5 30 4 |
| Birbhum. | Barabanki ... | 81 | Navalganj (Bara Banki). | 14,478 | 1,05,360 | 15,486 | 89,874 | 4,022 | 6 8 5 |
| | | | Divisional Total... Grand Total, 1885-90. | 152,850 | 15,77,987 | 4,07,786 | 11,70,201 | 39,123 | 7 26 4 |
| | | | | 3,012,147 | 2,66,37,950 | 78,77,906 | 1,87,60,050 | 7,17,100 | 6 9 1 |
| | | | Grand Total, 1897-98. | 2,891,152 | Mds. 2,64,40,283 Rs. ... | Mds. 65,65,861 Rs. .. | Mds. 1,98,74,422 Rs. ... | 16,97,478 Rs. ... | Mds. 6 25 12 Rs. ... |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average

| 7 | | | | | 20 | 21 | |
|-----------------|------------------------------------------------|---------------|------------------------------|----------------------------------------------------------------|------------------------|---------------|----------|
| Refined Sugar. | | | | | Incidence of Taxation. | | |
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | Ass I. | Total Octroi. | Remarks. |
| Mds. | Mds. | Mds. | Rs. | Mds. a. c. | a. a. p. | Rs. a. p. | |
| 6,633 | 130 | 6,503 | 2,439 | 0 4 2 | 0 8 4 | 0 15 6 | |
| ... | ... | ... | ... | ... | 0 3 11 | 0 7 11 | |
| 6,633 | 130 | 6,503 | 2,439 | 0 4 2 | 0 7 4 | 0 13 8 | |
| 3,954 | 11 | 3,943 | 1,479 | 0 23 1 | 0 5 11 | 1 3 4 | |
| ... | ... | ... | ... | ... | ... | 0 8 7 | |
| 3,954 | 11 | 3,943 | 1,479 | 0 23 1 | 0 5 11 | 0 12 5 | |
| 47,303 | 4,128 | 43,175 | 21,588 | 0 6 7 | 0 8 8 | 1 1 3 | |
| 2,644 | 186 | 2,458 | 1,229 | 0 5 4 | 0 7 3 | 0 13 9 | |
| 8,165 | 1,095 | 7,070 | 1,826 | 0 13 3 | 0 7 1 | 0 15 6 | |
| 1,176 | 27 | 1,149 | 879 | 0 2 8 | 0 3 9 | 0 6 9 | |
| 3,675 | 994 | 2,681 | 1,005 | 0 6 1 | 0 6 4 | 0 10 1 | |
| 62,963 | 6,430 | 56,532 | 25,527 | 0 6 10 | 0 8 2 | 1 0 1 | |
| 4,618 | 36,211 | -31,593 | 7,442 | -0 17 6 | 0 7 3 | 0 11 1 | |
| 2,177 | 94 | 2,083 | 690 | 0 5 11 | 0 5 1 | 0 13 3 | |
| 2,151 | 173 | 1,978 | 741 | 0 3 8 | 0 7 5 | 1 0 9 | |
| 878 | 238 | 640 | 230 | 0 2 12 | 0 4 6 | 0 9 4 | |
| 1,933 | 284 | 1,649 | 420 | 0 7 8 | 0 6 2 | 0 14 1 | |
| 1,406 | 200 | 1,206 | 603 | 0 5 6 | 0 6 9 | 0 13 2 | |
| ... | ... | ... | ... | ... | 0 6 4 | 0 10 11 | |
| 13,163 | 37,200 | -24,027 | 10,135 | -0 6 4 | 0 6 8 | 0 13 0 | |
| 7,25,065 | 3,51,105 | 3,73,960 | 1,41,330 | 0 4 15 | 0 7 6 | 0 13 8 | |
| { mds. 5,82,025 | mds. 1,38927 | mds. 4,43,098 | { 1,62,652 | { md. 0 5 14 | 0 7 3 | 0 12 7 | |
| { rs. ... | rs. ... | rs. ... | { - | { rs. ... | | | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the

| 1 | 2 | 3 | 4 | 5 | 8 | | | | |
|-----------|-----------------|--------------------------------|----------------|------------------------|------------------|------------------------------------------------|---------------|------------------------------|----------------------------------------------------------------|
| | | | | | Unrefined Sugar. | | | | |
| Division. | District. | Serial number of Municipality. | Municipality. | Population | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. |
| Gorakhpur | | | | | Mds. | Mds. | Mds. | Rs. | Mds. s. c. |
| | Gorakhpur ... | 66 | Gorakhpur ... | 62,6 | 9,088 | 782 | 8,306 | 1,038 | 0 5 5 |
| | Azimgarh ... | 67 | Azimgarh ... | 19,4 | ... | ... | ... | ... | ... |
| Kumaon | | | | Divisional Total... | 82,1 | 9,088 | 782 | 8,306 | 1,038 |
| | Almora ... | 68 | Almora ... | 6,8 | 7,321 | 6 | 7,315 | 914 | 1 2 13 |
| | Naini Tal ... | 69 | Naini Tal ... | 12,4 | ... | ... | ... | ... | ... |
| Lucknow | | | | Divisional Total... | 19,2 | 7,321 | 6 | 7,315 | 914 |
| | Lucknow* ... | 70 | Lucknow ... | 267,9 | 1,42,219 | 46,552 | 95,667 | 11,958 | 0 14 5 |
| | Rae Bareli* ... | 71 | Rae Bareli ... | 18,7 | 7,548 | 940 | 6,608 | 826 | 0 14 1 |
| Fyzabad | | | | Sitapur ... | 21,3 | 1,206 | ... | 1,206 | 75 |
| | Sitapur* ... | 72 | Sitapur ... | ... | 8,522 | ... | 8,522 | 220 | 0 11 1 |
| | | | | Khairabad | 13,7 | 6,672 | ... | 6,672 | 684 |
| Haridoi* | | | | Haridoi ... | 16,8 | 1,6,167 | 47,492 | 1,13,675 | 18,763 |
| | | | | Divisional Total... | 338,6 | 1,77,205 | 50,986 | 1,26,219 | 15,777 |
| | Fyzabad | 73 | Fyzabad ... | 72,0 | 5,306 | 23 | 5,283 | 592 | 0 14 7 |
| Gonda | | | | Gonda ... | 14,6 | 13,151 | ... | 13,151 | 1,644 |
| | | | | Bahraich | 24,0 | 3,406 | 14 | 3,392 | 239 |
| | | | | Nanpara ... | 93 | 4,854 | 1,124 | 3,730 | 311 |
| Sultanpur | | | | Sultanpur ... | 8,7 | 3,548 | 253 | 3,295 | 309 |
| | | | | Bijnor (Part Bijnor) | 8,1 | ... | ... | ... | ... |
| | | | | Divisional Total... | 152, | 2,07,470 | 52,400 | 1,55,070 | 18,872 |
| Nainital | | | | Grand Total, 1st class | 3,012, | 18,66,591 | 4,31,049 | 14,35,542 | 1,45,417 |
| | | | | | mds. | 20,31,767 | mds. 5,58,782 | mds. 14,73,005 | { mds. 0 19 11 |
| | | | | Grand Total, 2nd class | 2,991,3 | rs. ... | rs. ... | rs. ... | { rs. ... |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average

| 9 | | | | | 20 | 21 | |
|----------------------------|------------------------------------------------|----------------------------|------------------------------|----------------------------------------------------------------|--------------------|---------------|----------|
| Ghi. | | | | | lence of Taxation. | | Remarks. |
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | I. | Total Octroi. | |
| Mds. | Mds. | Mds. | Rs. | Mds. s. c. | a. p. | Rs. a. p. | |
| 4,499 | 526 | 3,973 | 2,483 | 0 2 9 | 8 4 | 0 15 6 | |
| 1,013 | 53 | 960 | 600 | 0 1 15 | 3 11 | 0 7 11 | |
| 5,512 | 579 | 4,933 | 3,083 | 0 2 6 | 7 4 | 0 13 8 | |
| ... | ... | ... | ... | ... | 5 11 | 1 3 4 | |
| ... | ... | ... | ... | ... | | 0 8 7 | |
| ... | ... | ... | ... | ... | 5 11 | 0 12 5 | |
| 26,810 | 467 | 26,343 | 26,343 | 0 3 15 | 8 8 | 1 1 3 | |
| 1,281 | 245 | 1,036 | 518 | 0 2 3 | 7 3 | 0 13 9 | |
| 1,518 | 7 | 1,511 | 1,513 | 0 2 9 | 7 1 | 0 15 6 | |
| 429 | 8 | 426 | 409 | 0 1 5 | 3 9 | 0 6 9 | |
| 1,576 | ... | 1,576 | 788 | 0 3 12 | 6 4 | 0 10 1 | |
| 31,614 | 722 | 30,892 | 29,571 | 0 3 10 | 8 2 | 1 0 1 | |
| 8,519 | 1,796 | 6,723 | 3,361 | 0 3 7 | 7 3 | 0 11 1 | |
| 780 | 1 | 779 | 410 | 0 2 2 | 5 1 | 0 13 3 | |
| 1,588 | ... | 1,588 | 1,327 | 0 2 10 | 7 5 | 1 0 9 | |
| 244 | 6 | 238 | 150 | 0 1 0 | 4 6 | 0 9 4 | |
| 357 | 29 | 328 | 275 | 0 1 8 | 6 2 | 0 14 1 | |
| 445 | 1 | 454 | 454 | 0 2 0 | 6 9 | 0 13 2 | |
| 834 | 17 | 817 | 1,114 | 0 2 4 | 6 4 | 0 10 11 | |
| 12,777 | 1,850 | 10,927 | 7,091 | 0 2 14 | 6 8 | 0 13 0 | |
| 3,41,121 | 90,117 | 2,51,004 | 1,84,828 | 0 3 5 | 7 6 | 0 13 8 | |
| { mds. 3,09,633 rs. ... | { mds. 83,002 rs. ... | { mds. 2,26,631 rs. ... | { 1,48,835 rs. ... | { mds. 0 3 0 rs. ... | 7 3 | 0 12 7 | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the

| 1 | 2 | 3 | 4 | 5 | CLASS I.—Including grain, sugar, ghee, and articles used as food and drink for men and animals. | | | | |
|---------------|----------------------------|------------------------------------|----------------------------|------|-------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------|------------------------------|----------------------------------------------------------------|
| Division | District | Serial number of Municipal Polity. | Municipality. | Popu | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. |
| Gorakhpur | Gorakhpur ... | 63 | Gorakhpur ... | | { mds. 5,06,628 rs. 61,077 | { mds. 95,670 ... rs. 61,077 | { mds. 5,00,958 rs. 61,077 | { 32,719 rs. 0 15 7 | { mds. 7 39 11 rs. 0 15 7 |
| | Azamgarh ... | 67 | Azamgarh ... | | { mds. 1,40,234 rs. 15,857 | { mds. 53 rs. 5 | { mds. 1,40,181 rs. 15,852 | { 4,727 rs. 0 13 1 | { mds. 7 8 7 rs. 0 13 1 |
| Kumaon | Divisional Total, ... | | | | { mds. 7,36,862 rs. 76,934 | { mds. 95,723 rs. 5 | { mds. 6,41,136 rs. 76,929 | { 37,446 rs. 0 14 11 | { mds. 7 32 5 rs. 0 14 11 |
| | Almora ... | 68 | Almora ... | | { mds. 11,275 rs. 8,953 | { mds. 17 rs. 55 | { mds. 11,258 rs. 8,898 | { 2,527 rs. 1 4 10 | { mds. 1 25 14 rs. 1 4 10 |
| Kumaon | Nainital ... | 69 | Nainital ... | | ... | ... | ... | ... | ... |
| | Divisional Total, ... | | | | { mds. 11,275 rs. 8,953 | { mds. 17 rs. 55 | { mds. 11,258 rs. 8,898 | { 2,527 rs. 1 4 10 | { mds. 1 25 14 rs. 1 4 10 |
| Uttar Pradesh | Lucknow ... | 70 | Lucknow ... | 26 | { mds. 30,77,481 rs. 68,06,203 | { mds. 2,63,951 rs. 6,55,861 | { mds. 28,03,527 rs. 61,50,347 | { 1,44,901 rs. 22 15 3 | { mds. 10 19 6 rs. 22 15 3 |
| | Rae Bareli ... | 71 | Rae Bareli ... | 1 | { mds. 2,71,767 rs. 4,58,802 | { mds. 47,757 rs. 1,23,673 | { mds. 2,24,010 rs. 3,65,129 | { 8,501 rs. 19 6 9 | { mds. 11 36 10 rs. 19 6 9 |
| Uttar Pradesh | Sitapur ... | 72 | Sitapur ... | 2 | { mds. 5,99,931 rs. 10,94,127 | { mds. 2,69,111 rs. 4,51,976 | { mds. 2,30,823 rs. 6,42,451 | { 9,440 rs. 30 0 9 | { mds. 15 18 15 rs. 30 0 9 |
| | Sitapur ... | 73 | Khairabad ... | 1 | { mds. 1,61,468 rs. 2,48,023 | { mds. 34,480 rs. 60,984 | { mds. 1,23,985 rs. 1,87,039 | { 3,218 rs. 13 9 3 | { mds. 9 8 12 rs. 13 9 3 |
| Uttar Pradesh | Hardoi ... | 74 | Sandila ... | 1 | { mds. 2,12,672 rs. 4,44,561 | { mds. 1,565 rs. 10,921 | { mds. 2,12,107 rs. 4,33,630 | { 6,672 rs. 25 12 8 | { mds. 12 24 10 rs. 25 12 8 |
| | Divisional Total, ... | | | | { mds. 43,24,322 rs. 90,82,611 | { mds. 6,21,870 rs. 47,78,536 | { mds. 37,02,452 rs. 13,03,415 | { 1,72,732 rs. 3 13 6 | { mds. 10 37 4 rs. 3 13 6 |
| Uttar Pradesh | Fyzabad ... | 75 | Fyzabad ... | | { mds. 9,03,928 rs. 25,55,620 | { mds. 1,3785 rs. 3,53,019 | { mds. 8,00,143 rs. 22,02,601 | { 83,163 rs. 30 4 10 | { mds. 11 0 5 rs. 30 4 10 |
| | Gonda ... | 76 | Gonda ... | | { mds. 1,08,265 rs. 2,93,051 | { mds. 205 rs. 1,363 | { mds. 1,08,060 rs. 2,94,688 | { 4,843 rs. 20 2 9 | { mds. 7 15 4 rs. 20 2 9 |
| Uttar Pradesh | Bilaspur ... | 77 | Bilaspur ... | 1 | { mds. 5,86,013 rs. 11,772 | { mds. 3,05,750 rs. ... | { mds. 2,79,293 rs. 11,772 | { 11,095 rs. 0 7 10 | { mds. 11 24 9 rs. 0 7 10 |
| | Nainital ... | 78 | Nainital ... | | { mds. 75,532 rs. 20,151 | { mds. 2,254 rs. 426 | { mds. 73,278 rs. 19,725 | { 2,600 rs. 2 1 11 | { mds. 7 34 7 rs. 2 1 11 |
| Uttar Pradesh | Sultanpur ... | 79 | Sultanpur ... | | { mds. 1,02,305 rs. 2,06,750 | { mds. 22,709 rs. 52,065 | { mds. 79,596 rs. 1,54,685 | { 3,375 rs. 17 10 9 | { mds. 9 3 13 rs. 17 10 9 |
| | P.B. (Part. B.G.) ... | 80 | P.B. (Part. B.G.) ... | | { mds. 83,771 rs. 1,79,156 | { mds. 10,212 rs. 22,976 | { mds. 73,529 rs. 1,27,180 | { 3,796 rs. 16 6 11 | { mds. 8 8 5 rs. 16 6 11 |
| Uttar Pradesh | Nainital (Para P.L.H.) ... | 81 | Nainital (Para P.L.H.) ... | | { mds. 1,03,427 rs. 2,82,912 | { mds. 15,504 rs. 41,900 | { mds. 90,923 rs. 2,40,363 | { 5,695 rs. 16 9 7 | { mds. 6 11 3 rs. 16 9 7 |
| | Divisional Total, ... | | | | { mds. 10,66,271 rs. 35,42,612 | { mds. 4,61,419 rs. 47,1758 | { mds. 15,04,822 rs. 30,70,954 | { 64,367 rs. 20 1 5 | { mds. 9 33 13 rs. 20 1 5 |
| Uttar Pradesh | Grand Total, 1st Oct. | | | | { mds. 3,45,82,457 rs. 2,21,59,535 | { mds. 94,63,781 rs. 110,98,006 | { mds. 2,51,16,676 rs. 1,10,71,529 | { 14,16,200 rs. 3 10 9 | { mds. 8 13 7 rs. 3 10 9 |
| | Grand Total, 1st Oct.-C.S. | | | | { mds. 3,39,16,039 rs. 2,73,44,730 | { mds. 74,37,201 rs. 55,57,666 | { mds. 2,53,78,838 rs. 2,17,57,121 | { 13,62,487 rs. 7 4 6 | { mds. 8 22 1 rs. 7 4 6 |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average

11

CLASS II.—Animals for slaughter.

| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | 20 | | 21 |
|------------------------------------|------------------------------------------------|--------------------------------|------------------------------|----------------------------------------------------------------|--------|---------------|----|
| | | | | | Ass I. | Total Octroi. | |
| Hds. | Hds. | Hds. | Rs. | | | | |
| 46,552 | 3 | 46,549 | 3,935 | ... | | | |
| 13,080 | 518 | 12,562 | 889 | ... | 0 8 4 | 0 15 6 | |
| 59,632 | 521 | 59,111 | 4,824 | ... | 0 3 11 | 0 7 11 | |
| ... | ... | — | 1,185 | ... | 0 7 4 | 0 13 8 | |
| ... | ... | — | 6,670 | ... | 0 5 11 | 1 3 4 | |
| ... | ... | — | 7,855 | ... | — | 0 8 7 | |
| { hds. 346,775 { rs. 3,14,442 | lhd. 7 rs. 181 | lhd. 346,768 rs. 3,14,261 | 18,169 | ... | 0 5 11 | 0 12 5 | |
| { hds. 10,255 { rs. 15,045 | • | bds. 10,255 rs. 15,045 | 648 | ... | 0 8 8 | 1 1 3 | |
| { hds. 52,843 { rs. 39,502 | ... | hds. 52,843 rs. 39,502 | 641 | ... | 0 7 3 | 0 13 9 | |
| { hds. 3,737 { rs. 12,729 | ... | hds. 3,737 rs. 12,729 | 206 | ... | 0 7 1 | 0 15 6 | |
| { hds. 5,759 { rs. 15,762 | ... | hds. 5,759 rs. 15,762 | 276 | ... | 0 3 9 | 0 6 9 | |
| { hds. 419,369 { rs. 3,71,480 | hds. 7 rs. 181 | hds. 419,362 rs. 3,97,299 | 19,940 | ... | 0 6 4 | 0 10 1 | |
| { hds. 40,548 { rs. 72,522 | hds. 891 rs. 3,241 | hds. 39,657 rs. 69,281 | 1,864 | ... | 0 8 2 | 1 0 1 | |
| { hds. 18,780 { rs. 20,092 | ... | hds. 18,780 rs. 20,092 | 461 | ... | 0 7 3 | 0 11 1 | |
| 25,999 | ... | 25,999 | 1,108 | ... | 0 5 1 | 0 13 3 | |
| 12,499 | ... | 12,499 | 313 | ... | 0 7 5 | 1 0 9 | |
| { hds. 9,756 { rs. 14,777 | ... | hds. 9,756 rs. 14,777 | 402 | ... | 0 4 6 | 0 9 4 | |
| { hds. 8,691 { rs. 12,783 | hds. 342 rs. 710 | hds. 8,349 rs. 12,078 | 317 | ... | 0 6 2 | 0 14 1 | |
| { hds. 5,932 { rs. 7,116 | hds. 3 rs. 15 | hds. 5,929 rs. 7,101 | 276 | ... | 0 6 9 | 0 13 2 | |
| { hds. 122,205 { rs. 1,27,290 | hds. 1,236 rs. 3,966 | hds. 120,969 rs. 1,23,324 | 4,741 | ... | 0 6 4 | 0 10 11 | |
| { hds. 1,395,200 { rs. 6,73,222 | hds. 120,965 rs. 4,415 | hds. 1,274,235 rs. 6,68,807 | 1,37,542 | ... | 0 6 8 | 0 13 0 | |
| hds. 1,246,017 rs. 6,09,323 | hds. 23,251 rs. 1,416 | hds. 1,222,766 rs. 6,07,907 | 1,31,257 | ... | 0 7 6 | 0 13 8 | |
| | | | | | 0 7 3 | 0 12 7 | |

STATEMENT No. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the,

| 1 | 2 | 3 | 4 | | | | | 18 | | |
|-----------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|------------------------|-------|---------------|--------------------------|------------------------------------------------|------------------------|------------------------------|----------------------------------------------------------------|
| Division. | District. | Serial number of Municipality. | Municipality. | Popl. | Grc | Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. |
| CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress. | | | | | | | | | | |
| Gorakhpur. | Gorakhpur ... | 63 | Gorakhpur | ... | { mds. rs. | Rs. 13,390 | Rs. 698 | Rs. 12,692 | Rs. 12,820 | { mds. 0 8 2 rs. 13 1 5 |
| | Azamgarh ... | 67 | Azamgarh | ... | { mds. rs. | rs. 8,59,474 | rs. 39,202 | rs. 8,20,272 | | |
| | | | Divisional Total... | | { mds. rs. | rs. 29,123 | 3,413 | 25,710 | 402 | rs. 1 5 2 |
| Kumaon. | Almora ... | 68 | Almora | ... | { mds. rs. | 13,390 rs. 8,88,597 | 698 rs. 42,615 | 12,692 rs. 8,45,982 | 18,222 | { mds. 0 8 2 rs. 10 4 9 |
| | Naini Tal ... | 69 | Naini Tal | ... | { mds. rs. | rs. 2,72,407 | 20,580 | 2,51,827 | 3,321 | 36 14 4 |
| | | | Divisional Total... | | { mds. rs. | ... | ... | ... | ... | ... |
| Lucknow. | Lucknow* ... | 70 | Lucknow | ... | { mds. rs. | rs. 2,72,407 | rs. 20,580 | rs. 2,51,827 | 3,321 | 36 14 4 |
| | Rae Bareli* ... | 71 | Rae Bareli | ... | { mds. rs. | 22,39,675 | 41,941 | 21,97,734 | 35,963 | 8 3 3 |
| | Sitapur* ... | 72 | Sitapur | ... | { mds. rs. | 108 rs. 1,96,231 | ... rs. 7,026 | 108 rs. 1,89,205 | 2,901 | { mds. 0 0 4 rs. 10 1 1 |
| | | 73 | Khairabad | ... | { mds. rs. | 4,71,558 rs. 3,16,821 | 39,547 | rs. 4,32,011 | 6,480 | rs. 20 3 3 |
| | Hardoi* ... | 74 | Sandila | ... | { mds. rs. | 97,663 | 7,059 | 90,604 | 1,359 | 6 9 3 |
| | | | Divisional Total... | | { mds. rs. | 1,261 rs. 1,17,691 | ... 155 | 1,261 rs. 1,17,536 | 1,259 | { mds. 0 3 0 rs. 6 15 10 |
| Fyzabad. | Fyzabad ... | 75 | Fyzabad | ... | { mds. rs. | 1,369 rs. 31,22,818 | ... rs. 95,728 | 1,369 rs. 30,27,090 | 47,962 | { mds. 0 0 2 rs. 8 15 1 |
| Gonda. | Gonda ... | 76 | Gonda | ... | { mds. rs. | 60 rs. 5,20,853 | ... rs. 17,249 | 60 rs. 5,03,604 | 7,554 | { mds. ... rs. 6 14 10 |
| | Bahraich | 77 | Bahraich | ... | { mds. rs. | 98 rs. 2,44,751 | ... rs. 8,708 | 98 rs. 2,36,043 | 3,689 | { mds. 0 0 4 rs. 16 2 6 |
| | Nainital. | 78 | Nainital | ... | { mds. rs. | 4,37,349 | 24,221 | 4,13,128 | 6,455 | 17 2 10 |
| | Sitapur. | 79 | Sitapur | ... | { mds. rs. | 3,40,629 | 36,067 | 1,10,562 | 1,658 | 31 18 9 |
| | Buli (Part of Garh) | 80 | Buli (Part of Garh) | | { mds. rs. | 1,91,628 | 19,170 | 1,72,458 | 1,725 | 19 11 3 |
| | Nainital (Bura Pahar). | 81 | Nainital (Bura Pahar). | | { mds. rs. | 2,36,707 | 65,801 | 1,70,906 | 1,336 | 3 15 5 |
| | | | Divisional Total... | | { mds. rs. | 41,164 | 2,596 | 38,568 | 462 | 2 10 7 |
| | Grand Total, 1st. S.C. | | | | { mds. rs. | 158 rs. 18,19,081 | ... rs. 1,73,812 | 158 rs. 16,45,269 | 22,879 | { mds. ... rs. 10 12 2 |
| | | | | | { mds. rs. | 2,21,5 | | | | |
| | | | | | { mds. rs. | 1,14,642 | 10,350 | 1,04,292 | 3,71,651 | { mds. 0 1 6 rs. 8 5 5 |
| | Grand Total, 1st. S.C. | 2 | | | { mds. rs. | 3,22,88,885 | 71,62,723 | 2,51,26,162 | | |
| | | | | | { mds. rs. | 3,33,676 | 16,827 | 3,16,849 | 3,16,893 | { mds. 0 4 4 rs. 6 15 1 |
| | | | | | { mds. rs. | 2,60,30,SSC | 52,78,210 | 2,07,61,676 | | |

the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average incidence of taxation per head of population—(concluded).

| 19 | | | | | 20 | | 21 |
|-------------------------------------------|------------------------------------------------|------------------------------------|------------------------------|----------------------------------------------------------------|------------------------|---------------|----------|
| CLASS VIII.—Metals and articles of metal. | | | | | Incidence of Taxation. | | Remarks. |
| Gross imports. | Quantity or value on which refunds were given. | Net imports. | Net amount of tax collected. | Net average consumption or expenditure per head of population. | Class I. | Total Octroi. | |
| Rs. | Rs. | Rs. | Rs. | Rs. a. p. | Rs. a. p. | Rs. a. p. | . |
| 1,09,261 | 7,624 | 1,01,637 | 1,588 | 1 10 0 | 0 8 4 | 0 15 6 | |
| 60,292 | 4,599 | 55,693 | 870 | 2 13 10 | 0 3 11 | 0 7 11 | |
| 1,69,553 | 12,223 | 1,57,330 | 2,458 | 1 14 7 | 0 7 4 | 0 13 8 | |
| 46,807 | 17,571 | 29,236 | 392 | 5 11 11 | 0 5 11 | 1 3 4 | |
| ... | ... | ... | ... | ... | ... | 0 8 7 | |
| 46,807 | 17,571 | 29,236 | 392 | 5 11 11 | 0 5 11 | 0 12 5 | |
| { mds. 16,880 { rs. 5,94,454 | { mds. 2,245 { rs. 48,443 | { mds. 14,635 { rs. 5,46,011 | { 10,495 { } 10,495 | { mds. 0 2 2 { rs. 2 0 7 | { 0 8 8 { } 0 8 8 | 1 1 3 | |
| { mds. 1,231 { rs. 21,721 | { mds. 42 { rs. 1,796 | { mds. 1,189 { rs. 22,925 | { 350 { } 350 | { mds. 0 2 8 { rs. 1 3 6 | { 0 7 3 { } 0 7 3 | 0 13 9 | |
| { mds. 3,974 { rs. 90,029 | { mds. 460 { rs. 15,021 | { mds. 3,505 { rs. 75,008 | { 1,125 { } 1,125 | { mds. 0 6 9 { rs. 3 8 2 | { 0 7 1 { } 0 7 1 | 0 15 6 | |
| { mds. 563 { rs. 6,441 | { mds. 80 { rs. 240 | { mds. 483 { rs. 6,201 | { 93 { } 93 | { mds. 0 1 6 { rs. 0 7 2 | { 0 3 9 { } 0 3 9 | 0 6 9 | |
| { mds. 2,164 { rs. 34,619 | { mds. 29 { rs. 457 | { mds. 2,135 { rs. 34,162 | { 512 { } 512 | { mds. 0 5 1 { rs. 2 0 6 | { 0 6 4 { } 0 6 4 | 0 10 1 | |
| { mds. 24,812 { rs. 7,50,264 | { mds. 2,865 { rs. 65,957 | { mds. 21,917 { rs. 6,84,307 | { 12,575 { } 12,575 | { 0 2 9 { 2 0 4 | { 0 8 2 { } 0 8 2 | 1 0 1 | |
| { mds. 1,65,016 { rs. 1,93,602 | { mds. 71 { rs. 14,114 | { mds. 1,64,945 { rs. 1,79,488 | { 2,692 { } 2,692 | { mds. 2 10 12 { rs. 2 7 6 | { 0 7 3 { } 0 7 3 | 0 11 1 | |
| { mds. 13,149 { rs. 48,879 | { mds. 26 { rs. 4,660 | { mds. 13,123 { rs. 44,219 | { 692 { } 692 | { mds. 0 35 14 { rs. 3 0 5 | { 0 5 1 { } 0 5 1 | 0 13 3 | |
| { mds. 71,160 { rs. 1,30,563 | { mds. 498 { rs. 10,699 | { mds. 70,662 { rs. 1,19,864 | { 1,873 { } 1,873 | { mds. 2 37 9 { rs. 4 15 8 | { 0 7 5 { } 0 7 5 | 1 0 9 | |
| { mds. 672 { rs. 18,667 | { mds. 101 { rs. 9,811 | { mds. 571 { rs. 8,856 | { 133 { } 133 | { mds. 0 2 7 { rs. 0 15 2 | { 0 4 6 { } 0 4 6 | 0 9 4 | |
| { mds. 7,784 { rs. 71,852 | { mds. 4,188 { rs. 25,078 | { mds. 3,596 { rs. 46,774 | { 702 { } 702 | { mds. 0 16 7 { rs. 5 5 6 | { 0 6 2 { } 0 6 2 | 0 14 1 | |
| { mds. 3,330 { rs. 29,705 | { mds. 14 { rs. 111 | { mds. 3,316 { rs. 29,594 | { 446 { } 446 | { mds. 0 14 13 { rs. 3 4 10 | { 0 6 9 { } 0 6 9 | 0 13 2 | |
| { mds. 2,218 { rs. 43,727 | { mdc. 127 { rs. 7,034 | { mds. 2,091 { rs. 36,693 | { 755 { } 755 | { mds. 0 5 12 { rs. 2 8 7 | { 0 6 4 { } 0 6 4 | 0 10 11 | |
| { mds. 263,329 { rs. 5,36,995 | { mds. 5,025 { rs. 71,507 | { mds. 258,304 { rs. 4,65,488 | { 7,293 { } 7,293 | { mds. 1 28 4 { rs. 3 0 8 | { 0 6 8 { } 0 6 8 | 0 13 0 | |
| { mds. 4,33,343 { rs. 79,00,494 | { mds. 33,326 { rs. 17,74,534 | { mds. 4,00,017 { rs. 61,25,960 | { 92,696 { } 92,696 | { mds. 0 5 5 { rs. 2 0 6 | { 0 7 6 { } 0 7 6 | 0 13 8 | |
| { mds. 3,94,549 { rs. 61,06,797 | { mds. 67,374 { rs. 14,81,371 | { mds. 3,27,175 { rs. 46,25,426 | { 73,588 { } 73,588 | { mds. 0 4 6 { rs. 1 8 9 | { 0 7 3 { } 0 7 3 | 0 12 7 | |

ABSTRACT OF STATEMENT No. IV.

Statement showing the average consumption or expenditure per head of population of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during the year 1898-99.

| 1 Name of Municipality. | 2 Net income derived from octroi. | 3 Amount paid in refunds of octroi. | 4 Rs. | 5 Mls. s. c. | Net average consumption or expenditure per head of population. | | | | | | 14 Metals. | |
|----------------------------|--------------------------------------|----------------------------------------|----------|-----------------|----------------------------------------------------------------|---------------------|-----------------------|-----------|------------|----------------|--------------------------|---------|
| | | | | | 6 Grain. | 7 Refined sugar. | 8 Unrefined sugar. | 9 Gif. | 10 Oil. | 11 Tobacco. | 12 Drugs, spices, &c. | |
| 1 Sathmarpur | ... | 53,598 | 26,372 | 8 26 11 | ... | ... | 0 17 5 | 0 8 11 | 0 4 12 | 0 4 1 | 0 11 9 | 3 12 8 |
| 2 Hardwar Union | ... | 25,797 | ... | 6 6 2 | 0 14 4 | — | — | 0 2 7 | 0 4 12 | 0 4 1 | 0 7 11 | 7 12 3 |
| 3 Deoband | ... | 12,264 | 6,032 | 5 15 11 | — | 0 3 8 | 1 1 9 | 0 2 7 | 0 3 9 | 0 12 1 | 0 7 1 | 6 7 1 |
| 4 Muzaffarnagar | ... | 17,984 | 2,654 | 6 34 12 | ... | 0 6 11 | 0 6 2 | 0 6 2 | 0 3 9 | 0 12 1 | 4 2 1 | 15 14 7 |
| 5 Rondha | ... | 5,583 | 391 | 6 28 5 | 0 8 1 | ... | 0 2 10 | 0 3 9 | 0 3 9 | 0 3 4 | 0 15 1 | 4 10 10 |
| 6 Kainan | ... | 10,969 | 1,000 | 6 0 14 | 0 6 9 | 0 20 1 | 0 2 12 | 0 4 4 | ... | 2 2 8 | 6 2 10 | ... |
| 7 Meerut | ... | 1,49,680 | 17,987 | 6 24 14 | 0 9 16 | 0 13 11 | 0 4 10 | 0 4 5 | 0 3 12 | 1 5 11 | 8 12 1 | 1 8 7 |
| 8 Ghazibabad | ... | 13,869 | 574 | 12 9 11 | 0 16 1 | 1 3 8 | 0 6 8 | 0 0 4 | 0 4 8 | 1 12 1 | 9 10 8 | 1 0 10 |
| 9 Baraut | ... | 4,987 | 898 | 6 13 7 | ... | ... | 0 3 12 | 0 2 12 | 0 3 9 | 1 0 9 | 11 1 8 | 1 13 4 |
| 10 Biglpat | ... | 4,665 | 434 | 5 38 1 | ... | ... | 0 4 3 | 0 3 9 | 0 2 10 | 1 2 1 | 5 10 6 | 0 14 2 |
| 11 Hapur | ... | 17,449 | 15,957 | 14 37 11 | ... | ... | 0 4 0 | 0 7 6 | 0 2 12 | 2 6 8 | 10 6 4 | 4 4 10 |
| 12 Sardhana | ... | 8,993 | 1,040 | 6 22 1 | 0 6 14 | 0 24 13 | 0 3 5 | 0 4 3 | 0 7 2 | 1 13 4 | 7 2 1 | 2 4 7 |
| 13 Bulandshahr | ... | 14,754 | 3,499 | 8 27 0 | 0 12 11 | 0 12 11 | 0 5 5 | 0 5 11 | 0 4 7 | 1 12 3 | 9 5 7 | 1 5 1 |
| 14 Amroshahr | ... | 6,183 | 787 | 7 38 6 | 0 11 10 | 1 12 10 | 0 4 0 | 0 7 7 | 0 5 7 | 1 3 5 | 5 6 4 | 0 13 8 |
| 15 Khurja | ... | 26,886 | 26,700 | 8 29 13 | 0 21 7 | 1 24 14 | 0 8 10 | 0 11 13 | 0 2 6 | 1 10 C | 9 5 10 | 1 12 10 |
| 16 Sikandrabad | ... | 16,227 | 14,694 | 9 21 5 | 0 12 7 | 1 35 15 | ... | 0 2 3 | 0 3 3 | 2 2 1 | 9 10 8 | 2 8 1 |
| 17 Koll (Aligarh) | ... | 65,078 | 23,117 | 7 15 7 | 0 21 4 | 1 6 5 | 0 5 6 | 0 4 6 | 0 5 0 | 1 11 0 | 12 0 9 | 4 0 11 |
| 18 Haldia | ... | 29,589 | ... | 8 29 4 | ... | 0 5 13 | 0 12 4 | 0 7 13 | 0 1 3 | 0 9 10 | ... | ... |
| 19 Atrauli | ... | 11,006 | 3,944 | 6 23 8 | 0 9 7 | 1 9 8 | 0 1 15 | 0 4 12 | 0 4 10 | 1 9 7 | 5 8 0 | 1 14 5 |

| | | | | | | | | | | | | | |
|----|-------------------------|-----|----------|----------|---------|---------|---------|--------|---------|---------|---------|---------|---------|
| 20 | Sikandra Rao | ... | 7,353 | 615 | 5 21 14 | 0 14 7 | 0 32 3 | 0 2 5 | 0 7 1 | 0 2 5 | 1 8 1 | 1 0 2 | 1 0 10 |
| 21 | Rurki | ... | 14,110 | 683 | 6 21 12 | 0 9 16 | -0 2 4 | 0 4 1 | 0 3 7 | 0 8 14 | 2 1 0 | 9 8 7 | 1 5 5 |
| 22 | Muttra | ... | 63,250 | 11,300 | 6 13 6 | 0 23 6 | 0 27 1 | 0 7 13 | 0 3 13 | 0 5 4 | 2 4 2 | 12 4 0 | 1 13 11 |
| 23 | Brindaban | ... | 18,299 | 1,055 | 5 11 14 | 0 13 10 | 0 13 15 | 0 7 14 | 0 4 11 | 0 2 8 | 0 14 8 | 7 11 9 | 1 7 9 |
| 24 | Kosi | ... | 7,359 | 608 | 2 1 1 | ... | ... | 0 6 3 | 0 1 2 | 0 4 10 | 3 1 10 | 14 11 1 | 2 10 2 |
| 25 | Agra | ... | 1,56,636 | 2,76,388 | 0 34 3 | ... | 1 4 5 | 0 3 14 | ... | 0 3 1 | 1 1 2 | 8 9 9 | 2 5 1 |
| 26 | Fatehpur-Sikri | ... | 4,079 | 939 | 8 0 9 | 0 9 13 | 0 20 3 | 0 2 11 | 0 31 15 | 0 4 12 | 1 4 10 | 11 2 10 | ... |
| 27 | Firozabad | ... | 12,595 | 4,959 | 8 10 11 | 0 11 6 | 0 29 5 | ... | 0 2 1 | 1 14 2 | 15 3 9 | 2 11 1 | ... |
| 28 | Fathgerh-cum-Farukhabad | ... | 49,777 | 19,822 | 6 23 12 | 0 7 4 | 0 9 3 | 0 4 3 | 0 0 12 | 0 1 7 | 1 8 0 | ... | 2 12 5 |
| 29 | Mainpuri | ... | 14,883 | 2,998 | 6 21 4 | 0 13 6 | 0 20 8 | 0 4 14 | 0 4 9 | 0 3 13 | 1 14 5 | 9 10 2 | ... |
| 30 | Etiwah | ... | 39,414 | 10,063 | 11 28 2 | 0 10 3 | 0 38 13 | ... | 0 4 4 | 2 0 1 | 15 2 10 | 3 13 2 | ... |
| 31 | Etah | ... | 8,709 | 2,599 | 6 13 11 | 0 21 7 | 0 29 5 | 0 5 14 | 0 5 0 | ... | 2 13 5 | 17 7 7 | 2 15 3 |
| 32 | Soron | ... | 11,923 | 1,746 | 5 28 10 | ... | 3 11 6 | 0 6 9 | 0 4 7 | ... | 0 11 5 | 9 1 9 | 3 11 10 |
| 33 | Kasganj | ... | 13,853 | 11,100 | 7 15 2 | ... | ... | 0 4 15 | 0 13 6 | 0 8 12 | 3 3 9 | 10 3 6 | 3 12 8 |
| 34 | Murehra | ... | 4,379 | 386 | 5 13 0 | 0 6 9 | 0 12 12 | 0 2 2 | 0 5 6 | 0 2 4 | 0 15 3 | 4 7 10 | 0 8 6 |
| 35 | Jalesar | ... | 9,692 | 1,596 | 6 25 8 | 0 14 7 | 0 31 6 | 0 3 12 | 0 5 11 | 0 3 8 | 1 9 11 | 7 2 11 | ... |
| 36 | Bareilly | ... | 1,08,947 | 18,767 | 7 15 14 | ... | 0 4 7 | 0 3 12 | 0 2 5 | 0 2 5 | 2 8 6 | 10 0 0 | 3 0 0 |
| 37 | Bijror | ... | 8,633 | 100 | 6 8 1 | ... | ... | 0 2 11 | 0 3 1 | 0 4 3 | 1 4 9 | 6 3 9 | 0 11 6 |
| 38 | Chandpur | ... | 7,124 | 812 | 5 33 0 | 0 1 2 | 0 31 1 | 0 1 8 | 0 3 1 | 0 4 12 | 2 0 9 | 6 5 9 | 0 11 6 |
| 39 | Dhāmpur | ... | 6,636 | 1,195 | 12 20 5 | ... | ... | 0 3 6 | 0 3 6 | 0 9 1 | 2 13 8 | 5 13 3 | 6 14 5 |
| 40 | Nagina | ... | 11,082 | 704 | 5 8 8 | ... | ... | 0 1 5 | 0 2 6 | 0 5 5 | 1 13 8 | 5 0 9 | 1 0 9 |
| 41 | Najibabad | ... | 12,684 | 1,157 | 7 7 7 | ... | ... | 0 3 5 | 0 5 8 | 0 6 9 | 2 0 10 | 9 1 7 | ... |
| 42 | Budana | ... | 22,033 | 3,474 | 6 9 0 | 0 3 1 | 0 25 5 | 0 2 8 | 0 2 10 | 0 3 12 | 1 1 9 | 7 1 2 | 1 10 4 |
| 43 | Moradabad | ... | 60,526 | 17,261 | 7 6 6 | ... | 0 33 1 | 0 3 3 | 0 3 7 | 0 3 13 | 1 12 2 | 9 14 11 | 2 14 5 |
| 44 | Chandausi | ... | 24,779 | 14,945 | 4 38 3 | ... | ... | 0 2 11 | 0 1 14 | 0 10 15 | 5 7 7 | 11 9 6 | 4 6 7 |
| 45 | Amroha | ... | 20,792 | 2,546 | 5 34 3 | -0 4 8 | 0 39 7 | 0 1 15 | 0 2 9 | 0 2 9 | 1 4 2 | 4 9 6 | 0 12 8 |
| 46 | Sambhal | ... | 17,958 | 1,398 | 5 8 14 | 0 0 3 | 0 14 13 | 0 1 2 | 0 3 8 | 0 5 6 | 1 4 1 | 4 8 4 | 0 9 0 |
| 47 | Shahjahanpur | ... | 48,678 | 11,875 | 6 32 5 | 0 2 11 | 0 21 12 | 0 2 5 | 0 6 11 | 0 1 8 | 2 0 4 | 6 2 7 | 1 3 8 |
| 48 | Tilhar | ... | 15,398 | 2,881 | 11 28 8 | ... | ... | 0 1 9 | 0 25 13 | 0 5 1 | 2 10 2 | 10 15 3 | 2 3 11 |
| 49 | Pilibhit | ... | 27,696 | 7,977 | 7 22 8 | ... | ... | 0 4 5 | 0 4 2 | 0 9 9 | 1 5 5 | 11 11 4 | 2 14 0 |
| 50 | Bisalpur | ... | 5,061 | 20 | 5 23 3 | ... | ... | 0 1 6 | 0 4 0 | 0 15 1 | 8 8 6 | 2 0 0 | ... |

ABSTRACT OF STATEMENT NO. IV—(concluded).

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during the year 1898-99—(concluded).

(XXXII)

| 1 Name of Municipality. | 2 Net income derived from octroi. | 3 Amount paid in refunds of octroi. | 4 5 Grain. | 6 Refined sugar. | 7 Unrefined sugar. | 8 Ghi. | 9 Oil. | 10 Tobacco. | 11 Mds. s. c. | 12 Mds. s. c. | 13 Mds. s. c. | 14 Tobacco. | 15 Drugs, spices, &c. | 16 Cloth. | 17 Metal. | 18 Rs. a. p. | 19 Rs. a. p. | 20 Rs. a. p. | 21 Rs. a. p. |
|----------------------------------------------------------------|--------------------------------------|----------------------------------------|------------------|---------------------|-----------------------|------------|-------------|----------------|------------------|------------------|------------------|----------------|--------------------------|--------------|--------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | | | | | | | | | | | | | | |
| Net average consumption or expenditure per head of population. | | | | | | | | | | | | | | | | | | | |
| 51 Cawnpore | ... | ... | Rs. 15,041 | Rs. 1,224 | Rs. ... | Rs. ... | Rs. 0 6 4 | Rs. 0 2 8 | Rs. 0 2 6 | Rs. 0 3 5 | Rs. 0 11 7 | Rs. 10 10 5 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | | |
| 52 Faizpur | ... | ... | Rs. 11,818 | Rs. 650 | Rs. 5 22 8 | Rs. 0 6 2 | Rs. 0 6 4 | Rs. 0 2 8 | Rs. 0 2 6 | Rs. 0 3 5 | Rs. 0 11 7 | Rs. 10 10 5 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | | |
| 53 Janda | ... | ... | Rs. 19,195 | Rs. 12,381 | Rs. 8 16 13 | Rs. 0 6 9 | Rs. 0 27 5 | Rs. 0 6 8 | Rs. 0 4 18 | Rs. 0 3 7 | Rs. 1 11 6 | Rs. 6 7 6 | Rs. 0 13 3 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 54 Allahabad | ... | ... | Rs. 1,74,712 | Rs. 22,907 | Rs. 6 7 1 | Rs. 0 8 5 | Rs. 0 10 11 | Rs. 0 4 0 | Rs. 0 3 9 | Rs. 0 2 9 | Rs. 1 6 4 | Rs. 9 3 2 | Rs. 0 12 2 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 55 Jhansi | ... | ... | Rs. 90,537 | Rs. 17,766 | Rs. 6 37 11 | Rs. 0 11 7 | Rs. 0 26 13 | Rs. ... | Rs. 0 6 3 | Rs. 0 6 3 | Rs. 0 16 6 | Rs. 6 13 8 | Rs. 1 6 11 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 56 Mau Ramnagar | ... | ... | Rs. 12,566 | Rs. 2,957 | Rs. 7 15 14 | Rs. 0 10 1 | Rs. 0 18 4 | Rs. 0 4 15 | Rs. 0 7 5 | Rs. 0 7 7 | Rs. 2 7 9 | Rs. 6 5 1 | Rs. 1 2 4 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 57 Lalitpur | ... | ... | Rs. 9,570 | Rs. 7,865 | Rs. 8 4 1 | Rs. 0 9 7 | Rs. 0 0 3 | Rs. ... | Rs. 0 2 15 | Rs. 0 12 2 | Rs. 16 13 6 | Rs. 3 2 10 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 58 Orai | ... | ... | Rs. 4,977 | Rs. 151 | Rs. 6 36 9 | Rs. 0 7 12 | Rs. 0 20 7 | Rs. 0 2 11 | Rs. 0 3 9 | Rs. 0 3 1 | Rs. 0 15 6 | Rs. 4 8 10 | Rs. 0 9 4 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 59 Kalpi | ... | ... | Rs. 8,594 | Rs. 5,122 | Rs. 8 25 12 | Rs. 0 7 5 | Rs. 0 26 8 | Rs. 0 2 6 | Rs. 0 4 11 | Rs. 0 4 2 | Rs. 1 6 4 | Rs. 10 6 7 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 60 Kunch | ... | ... | Rs. 9,668 | Rs. 5,992 | Rs. 11 15 5 | Rs. 0 9 15 | Rs. 0 31 8 | Rs. ... | Rs. 0 17 13 | Rs. 0 7 0 | Rs. 8 3 2 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 61 Benares | ... | ... | Rs. 2,91,672 | Rs. 35,585 | Rs. 6 5 5 | Rs. 0 8 8 | Rs. 0 17 6 | Rs. 0 5 11 | Rs. 0 4 3 | Rs. 0 3 6 | Rs. 1 10 11 | Rs. 6 15 4 | Rs. 4 7 2 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 62 Mirzapur | ... | ... | Rs. 53,251 | Rs. 11,159 | Rs. 5 23 8 | Rs. 0 6 8 | Rs. 0 10 8 | Rs. 0 3 13 | Rs. 0 2 4 | Rs. 0 3 1 | Rs. 1 5 8 | Rs. 8 4 9 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |
| 63 Chunir | ... | ... | Rs. 6,391 | Rs. 999 | Rs. 5 32 10 | Rs. 0 5 1 | Rs. 0 19 0 | Rs. 0 2 7 | Rs. 0 1 4 | Rs. 0 2 9 | Rs. 0 14 2 | Rs. 6 10 9 | Rs. 0 9 4 | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | |

| | | | | | | | | | | | | | | |
|----|------------------------|-----|-----|-----------|----------|---------|---------|---------|--------|--------|---------|---------|---------|---------|
| 64 | Jaunpur | ... | ... | 22,044 | 5,031 | 7 10 12 | -0 3 9 | 0 33 12 | 0 2 3 | 0 2 10 | -0 6 2 | 1 2 2 | 5 7 2 | 1 4 2 |
| 65 | Ghazipur | ... | ... | 28,515 | 2,604 | 6.34 1 | ... | 0 2 1 | 0 3 9 | 0 3 14 | 1 16 3 | ... | 2 5 1 | |
| 66 | Gorakhpur | ... | ... | 60,903 | 6,327 | 7 5 5 | 0 4 2 | 0 6 5 | 0 2 9 | 0 1 11 | 0 6 13 | 1 3 11 | 10 1 11 | 1 10 0 |
| 67 | Azamgarh | ... | ... | 9,614 | 1,274 | 6 35 6 | ... | 0 1 15 | 0 2 14 | 0 3 3 | 1 7 1 | ... | 2 13 10 | |
| 68 | Almora | ... | ... | 8,269 | 407 | ... | 0 23 1 | 1 2 13 | ... | ... | 0.16 15 | 1 6 1 | 36 14 4 | 5 11 11 |
| 69 | Nainital | ... | ... | 6,970 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 70 | Lucknow | ... | ... | 2,88,740 | 23,685 | 6 22 11 | 0 6 7 | 0 14 6 | 0 3 15 | 0 2 15 | 0 2 3 | 1 12 5 | 7 15 11 | 2 0 7 |
| 71 | Rao Baroli | ... | ... | 16,186 | 2,679 | 6 15 9 | 0 5 4 | 0 14 11 | 0 2 3 | 0 3 4 | 0 2 11 | 2 0 9 | 10 1 1 | 1 3 6 |
| 72 | Sitapur | ... | ... | 20,698 | 5,984 | 11 18 8 | 0 13 3 | 0 2 4 | 0 2 9 | ... | 0 7 3 | 2 2 8 | 20 3 3 | 3 8 2 |
| 73 | Khairabad | ... | ... | 5,802 | 1,064 | 5 36 12 | 0 2 8 | 0 11 1 | 0 1 5 | 0 1 6 | 0 3 4 | 1 1 2 | 6 9 3 | 0 7 2 |
| 74 | Sandila | ... | ... | 10,568 | 400 | 8 3 9 | 0 6 1 | 0 15 14 | 0 3 12 | 0 4 3 | 0 4 8 | 1 10 3 | 6 15 10 | 2 0 6 |
| 75 | Fyzabad | ... | ... | 66,727 | 22,894 | 7 32 10 | -0 17 6 | 1 20 7 | 0 3 7 | 0 2 8 | 0 0 12 | 1 8 2 | 6 7 3 | 2 7 6 |
| 76 | Gonda | ... | ... | 12,106 | 259 | 5 38 2 | 0 5 11 | 0 14 7 | 0 2 2 | 0 3 8 | 0 5 12 | 1 13 11 | 16 2 6 | 3 0 5 |
| 77 | Bahrach | ... | ... | 25,427 | 7,993 | 9 3 7 | 0 3 8 | 0 21 14 | 0 2 10 | 0 2 5 | 0 7 2 | 2 2 7 | 17 2 10 | 4 15 8 |
| 78 | Nanpara | ... | ... | 5,468 | 930 | 6 13 2 | 0 2 12 | 0 14 9 | 0 1 0 | 0 1 12 | 0 3 6 | 0 13 11 | 11 10 9 | 0 15 2 |
| 79 | Sultanganj | ... | ... | 7,640 | 2,508 | 6 8 9 | 0 7 8 | 0 17 1 | 0 1 8 | 0 1 0 | ... | 3 3 1 | 19 8 9 | 5 5 6 |
| 80 | Bela (Pantigharh)... | ... | ... | 7,382 | 975 | 5 30 4 | 0 5 6 | 0 14 11 | 0 2 0 | 0 2 2 | 0 1 6 | 1 4 11 | 18 12 7 | 3 4 10 |
| 81 | Nawabganj (Bara Banki) | ... | ... | 9,906 | 918 | 6 8 5 | ... | 0 2 4 | 0 0 8 | 0 1 11 | 2 3 1 | ... | 2 8 7 | |
| | GRAND TOTAL | ... | ... | 25,76,206 | 7,80,857 | 6 9 1 | 0 4 15 | 0 19 1 | 0 3 5 | 0 3 5 | 0 3 10 | 1 9 2 | 7 13 4 | 2 0 6 |

A P P E N D I C E S.

(A TO H AND J TO Q.)

TABLE OF CONTENTS.

| | <i>Pages.</i> |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| APPENDICES A--D.—Showing the number of electors and the constitution and the working of the Municipal Boards and Committees during the year... | ii—vii |
| APPENDIX E.—Giving an abstract statement of the income of municipalities during the year ... | viii—ix |
| Ditto F.—Giving an abstract statement of the expenditure of municipalities during the year ... | x—xiii |
| Ditto G.—Memorandum of liabilities and claims of municipalities during the year | xiv—xv |
| Ditto H.—Showing the grants made to municipalities during the year from Provincial or Local Funds ... | xvi—xvii |
| Ditto J.—Showing the mode of conservancy in the various municipalities | xviii—xxxvii |
| Ditto K.—Showing the number of schools in each municipality, the number of pupils, and the municipal contribution paid during the year... ... | xxxviii—xli |
| Ditto L.—Showing the special loans contracted by municipalities | xlii—xlv |
| Ditto M.—Showing the loans raised outside the Government account | xlvi |
| Ditto N.—Showing the result of vaccine operations carried on in each municipality during the year ... | xlvii—xlix |
| Ditto O.—Showing the vital statistics registered in each municipality during the year | l—lii |
| Ditto P.—Showing the invested funds held by municipalities on 31st March 1896 | liii—liv |
| Ditto Q.—Showing the taxes in force in each municipality during the year, and the mode of assessment or collection of each tax | lv—lxiv |

APPENDICES

Statement showing the constitution of the Municipal Boards Committees in the

| Serial number. | Name of Municipality. | Date of establishment. | Population within municipal limits. | Number of persons registered as qualified to vote. | Number on register for wards in which a poll took place. | Number of persons who actually voted. | Number of elected members. | | | | |
|----------------|----------------------------|--------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------|---------------------------------------|----------------------------|----------|---------|-----|-----|
| | | | | | | | Total number. | | | | |
| | | | | | | | Hindus. | Muslims. | Others. | | |
| 1 | Dehra | ... 3rd November 1857, | 21,881 | 517 | ... | 49 | 6 | 6 | 3 | 7 | 16 |
| 2 | Mussoorie | ... 8th ditto 1850, | 11,051 | 469 | ... | ... | 4 | 1 | ... | 10 | 11 |
| 3 | Saháranpur | ... 21st December 1867, | 63,194 | 396 | 396 | 256 | 5 | 5 | 7 | 4 | 16 |
| 4 | Hardwár Union | ... 25th May 1868 ... | 29,125 | 83 | 83 | 57 | 5 | 10 | 2 | 1 | 13 |
| 5 | Deoband | ... 27th January 1868... | 19,250 | 513 | 513 | 223 | 4 | 7 | 5 | 1 | 13 |
| 6 | Roorkee | ... 23rd November 1878, | 14,291 | 521 | ... | 321 | 4 | 6 | 3 | 1 | 10 |
| 7 | Muzaffarnagar | ... 11th June 1872 ... | 18,166 | 1,525 | 746 | 398 | 4 | 10 | 2 | 1 | 13 |
| 8 | Kandhla | ... 15th November 1873, | 9,487 | 340 | ... | ... | 4 | 6 | 6 | 1 | 13 |
| 9 | Kairana | ... 1st April 1874 ... | 18,420 | 236 | ... | ... | 4 | 6 | 6 | 1 | 13 |
| 10 | Meerut | ... 1st July 1864 ... | 119,390 | 1,441 | 161 | 116 | 5 | 12 | 3 | 1 | 16 |
| 11 | Gházíabad | ... 6th November 1868, | 10,193 | 197 | 31 | 31 | 3 | 6 | 3 | 1 | 10 |
| 12 | Shahdéra | ... 15th February 1871, | 5,306 | 46 | ... | ... | 2 | 5 | 1 | 1 | 7 |
| 13 | Baraut | ... 11th March 1870 ... | 6,781 | 201 | 201 | ... | 2 | 5 | 1 | 1 | 7 |
| 14 | Bághpát | ... 12th April 1869 ... | 6,292 | 151 | 25 | 25 | 3 | 7 | 2 | 1 | 10 |
| 15 | Hápur | ... 18th March 1872 ... | 14,977 | 597 | 419 | 230 | 3 | 6 | 3 | 1 | 10 |
| 16 | Pilkhuá | ... Ditto ... | 5,441 | 93 | ... | ... | 2 | 6 | ... | 1 | 7 |
| 17 | Sardhána | ... 1st April 1883 ... | 12,059 | 150 | ... | ... | 3 | 7 | 2 | 1 | 10 |
| 18 | Mowána | ... 1st October 1886 ... | 8,221 | 124 | 124 | 68 | 2 | 4 | 2 | 1 | 7 |
| 19 | Bulandsháhr | ... 2nd December 1865, | 16,931 | 395 | ... | ... | 3 | 3 | 3 | 1 | 7 |
| 20 | Anúpsháhr | ... May 1866 ... | 7,952 | 55 | ... | ... | 2 | 5 | 1 | 1 | 7 |
| 21 | Khurja | ... 13th March 1866 ... | 26,349 | 708 | 171 | 63 | 3 | 5 | 4 | 1 | 10 |
| 22 | Sikandrabad | ... 24th February 1872, | 15,231 | 383 | 1 | 100 | 2 | 5 | 1 | 1 | 7 |
| 23 | Koil (Aligarh) | ... 1st August 1865 ... | 61,485 | 1,515 | 1,357 | 553 | 6 | 5 | 5 | 3 | 13 |
| 24 | Háthras | ... Ditto ... | 39,181 | 369 | ... | ... | 4 | 10 | 2 | 1 | 13 |
| 25 | Atrauli | ... Ditto ... | 15,408 | 259 | ... | ... | 3 | 4 | 6 | ... | 10 |
| 26 | Sikandra Rao | ... Ditto ... | 10,263 | 307 | ... | ... | 3 | 5 | 6 | ... | 11 |
| 27 | Muttra | ... 1st October 1866 ... | 56,431 | 1,965 | 1,965 | 1,006 | 5 | 11 | ... | 2 | 13 |
| 28 | Brindaban | ... Ditto ... | 26,000 | 738 | 738 | 451 | 3 | 9 | ... | 1 | 10 |
| 29 | Kosi | ... August 1867 ... | 8,404 | 309 | 309 | 220 | 3 | 3 | ... | .. | 3 |
| 30 | Agra | ... 7th October 1863 ... | 168,662 | 5,005 | 3 | 660 | 8 | 17 | 7 | ... | 24 |
| 31 | Fatchpur-Sikri | ... 6th September 1865, | 6,286 | ... | ... | ... | ... | ... | ... | ... | ... |
| 32 | Firozabad | ... 21st ditto 1868, | 15,278 | 536 | ... | 232 | 3 | 6 | 1 | 1 | 11 |
| 33 | Farukhabad-cum-Fateh-garh. | 10th ditto 1864, | 73,009 | 441 | 125 | 99 | 9 | 21 | 6 | 1 | 28 |
| 34 | Mainpuri | ... 16th March 1866 ... | 18,551 | 359 | 182 | 140 | 4 | 10 | 1 | 1 | 13 |
| 35 | Eiáwah | ... 8th April 1864 ... | 38,793 | 378 | 209 | 90 | 5 | 7 | 1 | 1 | 16 |

A—D (AMALGAMATED).

North-Western Provinces and Oudh, during the year ending 31st March 1899.

| Maximum number appointed. | Appointed during the year. | Number of appointed members. | | | | Total number of members. | Number of meetings of the Boards during the year. | Average attendance of the members at each meeting. | Remarks on columns 6 and 7. |
|---------------------------|----------------------------|------------------------------|----------|---------|--------|--------------------------|---------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|
| | | Hindus. | Muslims. | Others. | Total. | | | | |
| 5 | 2 | 1 | 1 | 1 | 3 | 19 | 23 | 8·96 | This municipality is divided into wards. |
| 3 | 2 | ... | ... | 3 | 3 | 14 | 32 | 9·03 | Ditto ditto. |
| 5 | 3 | ... | 1 | 4 | 5 | 21 | 17 | 11·00 | Ditto ditto. |
| 4 | ... | 2 | ... | 2 | 4 | 17 | 14 | 10 | The elective system is in force in this municipality. |
| 4 | ... | ... | 1 | 1 | 2 | 15 | 16 | 9 | This municipality is divided into four wards. |
| 3 | 3 | 2 | ... | 1 | 3 | 13 | 17 | 7·76 | The elective system is in force in this municipality. |
| 4 | ... | 1 | 3 | ... | 4 | 17 | 22 | 12·82 | This municipality is divided into wards. |
| 4 | 3 | 3 | 1 | ... | 4 | 17 | 20 | 9·3 | The elective system is in force in this municipality. |
| 4 | 1 | 1 | 2 | ... | 3 | 16 | 24 | 9·00 | This municipality is divided into four wards. |
| 5 | ... | 1 | 2 | 2 | 5 | 21 | 18 | 13·61 | This municipality is divided into wards. |
| 3 | ... | 1 | ... | ... | 1 | 11 | 34 | 6·79 | This municipality is divided into three wards. |
| 2 | ... | 1 | ... | ... | 1 | 8 | 30 | 4·20 | This municipality is divided into two wards. |
| 2 | ... | 1 | ... | ... | 1 | 8 | 27 | 5·44 | Ditto ditto. |
| 3 | ... | 1 | ... | ... | 1 | 11 | 27 | 6·19 | Ditto ditto into wards. |
| 3 | ... | 1 | ... | ... | 1 | 11 | 22 | 6·55 | Ditto ditto. |
| 2 | 1 | 1 | ... | ... | 1 | 8 | 26 | 5·19 | This municipality is divided into two wards. |
| 3 | ... | ... | 1 | ... | 1 | 11 | 20 | 7·4 | This municipality is divided into wards. |
| 2 | 1 | 1 | ... | ... | 1 | 8 | 32 | 4·66 | Ditto ditto. |
| 2 | ... | 1 | ... | 1 | 2 | 9 | 18 | 5 | Ditto ditto. |
| 2 | 1 | 2 | ... | ... | 2 | 9 | 34 | 5 | Ditto ditto. |
| 3 | ... | 2 | ... | 1 | 3 | 13 | 42 | 6·92 | Ditto ditto. |
| 2 | ... | 1 | 1 | ... | 2 | 9 | 33 | 6 | Ditto ditto. |
| 4 | ... | 1 | 1 | 1 | 3 | 16 | 17 | 9 | Ditto ditto. |
| 4 | 2 | 1 | 1 | ... | 2 | 15 | 26 | 12·4 | Ditto ditto. |
| 3 | ... | ... | ... | ... | ... | 10 | 18 | 5·61 | Ditto ditto. |
| 4 | 1 | ... | 1 | ... | 1 | 12 | 10 | 8 | No poll was taken. |
| 4 | 2 | 2 | 2 | 2 | 4 | 17 | 26 | 11·84 | This municipality is divided into wards. |
| 3 | ... | ... | 1 | ... | 1 | 11 | 19 | 7·05 | The elective system is in force in this municipality. |
| 3 | ... | ... | ... | ... | ... | 11 | 19 | 7·73 | This municipality is divided into wards. |
| 9 | 2 | 2 | 3 | 5 | 10 | 34 | 27 | 21 | Ditto ditto. |
| 8 | 2 | 3 | 4 | 1 | 8 | 8 | 23 | 4 | The elective system is in force in this municipality. |
| 3 | ... | ... | ... | ... | ... | 11 | 21 | 6 | Ditto ditto. |
| 9 | ... | 1 | ... | ... | 1 | 29 | 21 | 18·38 | Ditto ditto. |
| 4 | 2 | 1 | 2 | 1 | 4 | 17 | 21 | 9 | This municipality is divided into wards. |
| 5 | 1 | 2 | ... | 2 | 4 | 20 | 23 | 11·78 | The elective system is in force in this municipality. |

| Serial number. | Name of Municipality. | Date of establishment. | Population within municipal limits. | Number of persons registered as qualified to vote. | Number on register for wards in which a poll took place. | Number of persons who actually voted. | Number of elected members. | | | | | |
|----------------|-----------------------|------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------|---------------------------------------|----------------------------|---------|----------|---------|--------|-----|
| | | | | | | | Elected during the year. | Hindus. | Muslims. | Others. | | |
| | | | | | | | | | | | Total. | |
| 36 | Etáh | ... ... | 27th December 1865, | 7,800 | 374 | ... | 200 | 4 | 10 | 2 | 1 | 13 |
| 37 | Sorón | ... ... | 1st January 1868 ... | 11,265 | 273 | ... | 116 | 4 | 10 | 2 | 1 | 13 |
| 38 | Kasgánj | ... ... | 16th ditto 1867 ... | 16,050 | 841 | 490 | 281 | 4 | 7 | 4 | 2 | 13 |
| 39 | Marchra | ... ... | 25th June 1872 ... | 7,812 | ... | ... | ... | ... | ... | ... | 2 | 2 |
| 40 | Jalesar | ... ... | 12th December 1866, | 13,420 | 346 | ... | ... | 4 | 6 | 6 | 1 | 13 |
| 41 | Bareilly | ... ... | 24th June 1858 ... | 107,785 | 3,690 | 745 | 174 | 9 | 12 | 15 | ... | 27 |
| 42 | Bijnor | ... ... | 1st January 1866 ... | 16,236 | 700 | I & II | 40 | 4 | 8 | 4 | 1 | 13 |
| 43 | Chandpur | ... ... | Ditto 1866 ... | 12,256 | ... | ... | ... | ... | 7 | 6 | ... | 13 |
| 44 | Dhámpur | ... ... | 1st April 1866 .. | 6,703 | 151 | I, II & III | 33 | 3 | 8 | 2 | ... | 10 |
| 45 | Nagina | ... ... | 1st January 1866 ... | 22,150 | 74 | 1 | 62 | 4 | 2 | 10 | 1 | 13 |
| 46 | Najíbabad | ... ... | 6th ditto 1866 ... | 19,410 | 164 | I, II, III & IV | 46 | 4 | 9 | 4 | ... | 13 |
| 47 | Budaun | ... ... | 1st September 1884, | 35,372 | 759 | 5 | 306 | 6 | 6 | 10 | 1 | 17 |
| 48 | Bilsí | ... ... | Ditto ... | 5,802 | ... | ... | ... | ... | ... | ... | ... | ... |
| 49 | Ujhani | ... ... | Ditto ... | 7,427 | 249 | ... | 168 | 2 | 5 | 1 | 1 | 7 |
| 50 | Sahaswan | ... ... | 15th March 1872 ... | 15,601 | 290 | 2 | 169 | 3 | 3 | 6 | 1 | 10 |
| 51 | Moradabad | ... ... | 1st September 1863, | 72,515 | 2,686 | 1,958 | 1,125 | 6 | 5 | 13 | ... | 18 |
| 52 | Chandausi | ... ... | 5th October 1863 ... | 28,111 | 534 | ... | ... | 3 | 7 | 2 | 1 | 10 |
| 53 | Amroha | ... ... | 11th September 1870, | 35,094 | 711 | ... | ... | 5 | 2 | 10 | 1 | 18 |
| 54 | Sambhal | ... ... | 4th April 1871 ... | 37,226 | 646 | 384 | 228 | 6 | 11 | 8 | ... | 19 |
| 55 | Sháhjálánpur | ... ... | 1st November 1864... | 76,977 | 1,774 | 6 | 1,002 | 7 | 7 | 11 | 1 | 19 |
| 56 | Tilhar | ... ... | 15th June 1872 ... | 17,265 | 523 | 4 | 331 | 5 | 6 | 5 | 1 | 12 |
| 57 | Pilibhit | ... ... | January 1865 ... | 33,799 | 1,391 | 523 | 227 | 4 | 8 | 4 | 1 | 13 |
| 58 | Bisálpur | ... ... | February 1862... | 9,221 | 262 | ... | ... | 3 | 7 | 2 | 1 | 10 |
| 59 | Cawnpore | ... ... | 22nd November 1861, | 163,779 | 3,312 | 3,092 | 999 | 8 | 15 | 2 | 5 | 22 |
| 60 | Fatehpur | ... ... | 14th September 1872, | 20,179 | 553 | 90 | 59 | 5 | 7 | 5 | 1 | 13 |
| 61 | Bánda | ... ... | 1st November 1865, | 23,071 | 324 | 1 | 66 | 6 | 11 | 1 | 0 | 12 |
| 62 | Allahabad | ... ... | March 1863 ... | 162,895 | 4,189 | 2,157 | 1,377 | 8 | 6 | ... | 2 | 8 |
| 63 | Jhánsi | ... ... | 20th October 1886 ... | 53,779 | ... | ... | ... | ... | ... | ... | ... | ... |
| 64 | Mau Rínipur | ... ... | 30th June 1869 ... | 19,675 | 228 | 228 | 114 | 18 | 12 | ... | 1 | 13 |
| 65 | Lalitpur | ... ... | 23rd August 1870 ... | 11,348 | ... | ... | ... | ... | ... | ... | ... | ... |
| 66 | Orai | ... ... | 13th November 1871, | 8,369 | 311 | 311 | 118 | 6 | 12 | ... | ... | 12 |
| 67 | Kálpi | ... ... | 9th September 1868, | 12,713 | 104 | 104 | 52 | 3 | 6 | ... | ... | 6 |
| 68 | Kúnch | ... ... | 1st January 1868 ... | 13,408 | 126 | 126 | 74 | 3 | 6 | ... | ... | 6 |
| 69 | Benares | ... ... | 1st June 1868 ... | 211,586 | 3,746 | 3,746 | 1,324 | 6 | 12 | 6 | ... | 18 |
| 70 | Mirzapur | ... ... | 29th August 1867 ... | 84,130 | 885 | 395 | 201 | 6 | 12 | 5 | 2 | 19 |
| 71 | Chanár | ... ... | 14 June 1868 ... | 11,423 | 76 | 64 | 47 | 3 | 6 | 3 | 1 | 10 |

A—D—(continued).

| Maximum number appointed. | Appointed during the year. | Number of appointed members. | | | | | Total number of members. | Number of meetings of the Boards during the year. | Average attendance of the members at each meeting. | Remarks on columns 6 and 7. |
|---------------------------|----------------------------|------------------------------|----------|---------|--------|--|--------------------------|---------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------|
| | | Hindus. | Muslims. | Others. | Total. | | | | | |
| 4 | 1 | 1 | 2 | 1 | 4 | | 17 | 22 | 12·04 | The elective system is in force in this municipality. |
| 4 | 1 | ... | 2 | 1 | 3 | | 16 | 28 | 10·25 | Poll was taken in this municipality. |
| 4 | 1 | 1 | 2 | ... | 3 | | 16 | 25 | 8·68 | The elective system is in force in this municipality. |
| 8 | 1 | 2 | 5 | ... | 7 | | 9 | 20 | 5·8 | The elective system is not in force in this municipality. |
| 4 | 1 | 2 | ... | ... | 2 | | 15 | 19 | 9·37 | No poll was taken. |
| 9 | 3 | 1 | 4 | 4 | 9 | | 37 | 23 | 21·50 | This municipality is divided into wards. |
| 14 | ... | 2 | 1 | ... | 3 | | 16 | 15 | 8 | The elective system is in force in this municipality. |
| 4 | ... | 2 | 2 | ... | 4 | | 17 | 16 | 12·99 | This municipality is divided into wards. |
| 3 | ... | ... | ... | ... | ... | | 10 | 22 | 8 | Ditto ditto. |
| 4 | 2 | 2 | 1 | ... | 3 | | 16 | 23 | 9 | A poll was held in two wards. |
| 4 | ... | ... | ... | ... | ... | | 13 | 22 | 8 | A poll was taken in four wards. |
| 5 | 1 | 3 | 1 | 1 | 5 | | 22 | 21 | 13 | This municipality is divided into six wards. |
| 8 | 3 | 5 | 2 | 1 | 8 | | 9 | 20 | 5 | This municipality is not divided into wards. |
| 2 | 1 | ... | 1 | 1 | 2 | | 9 | 19 | 5 | Ditto ditto. |
| 3 | 1 | ... | 3 | ... | 3 | | 13 | 20 | 8 | This municipality is divided into wards. |
| 6 | 2 | 2 | 1 | 2 | 5 | | 23 | 26 | 14 | Ditto ditto. |
| 3 | ... | 2 | ... | ... | 2 | | 12 | 21 | 9 | Ditto ditto. |
| 4 | ... | 1 | 3 | ... | 4 | | 17 | 26 | 9 | Ditto ditto. |
| 6 | ... | ... | 1 | ... | 1 | | 20 | 26 | 9 | Ditto ditto. |
| 6 | 2 | 2 | 2 | 2 | 6 | | 25 | 27 | 15 | The elective system is in force in this municipality. |
| 4 | 3 | 1 | 1 | 1 | 3 | | 15 | 22 | 9 | Ditto ditto. |
| 4 | 1 | 1 | 3 | ... | 4 | | 17 | 29 | 11 | A poll was taken in Nos. I and IV wards. |
| 3 | ... | ... | ... | ... | ... | | 10 | 17 | 6 | No poll was taken. |
| 7 | 1 | ... | 1 | 2 | 3 | | 25 | 40 | 12 | This municipality is divided into wards. |
| 4 | 1 | 1 | 1 | ... | 2 | | 15 | 14 | 9 | The elective system is in force in this municipality. |
| 4 | 1 | 1 | 1 | 1 | 3 | | 15 | 31 | 4·96 | Ditto ditto. |
| 7 | ... | 2 | 2 | 3 | 7 | | 28 | 36 | 15 | Ditto ditto. |
| 20 | 20 | 9 | 4 | 7 | 20 | | 20 | 21 | 14 | Ditto ditto. |
| 4 | 2 | 1 | 2 | ... | 3 | | 16 | 21 | 10·14 | This municipality is divided into wards. |
| 12 | 12 | 8 | 4 | ... | 12 | | 12 | 14 | 8 | This municipality is not divided into wards. |
| 6 | ... | 3 | 1 | 2 | 6 | | 18 | 15 | 9·27 | Ditto ditto. |
| 3 | ... | 2 | 1 | ... | 3 | | 9 | 14 | 4·71 | Ditto ditto. |
| 3 | ... | 2 | 1 | ... | 3 | | 9 | 16 | 5·38 | This municipality is not divided into ward. |
| 6 | ... | 3 | 1 | 2 | 6 | | 24 | 24 | 13 | This municipality is divided into wards. |
| 6 | 1 | ... | ... | 1 | 1 | | 20 | 23 | 9 | A poll took place in two wards. |
| ... | 1 | ... | 1 | 1 | 2 | | 12 | 9 | 5·33 | This municipality is divided into wards. |

| Serial number. | Name of Municipality. | Date of establishment. | Population within municipal limits. | Number of persons registered as qualified to vote. | Number on register for wards in which a poll took place. | Number of persons who actually voted. | Number of elected members. | | | | |
|----------------|-------------------------|--------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------|---------------------------------------|----------------------------|----------|---------|-----|-------|
| | | | | | | | Total number. | | | | |
| | | | | | | | Hindus. | Muslims. | Others. | | |
| 72 | Jaunpur | ... 1st November 1867, | 42,819 | 1,497 | 1,230 | 1,003 | 4 | 5 | 7 | 1 | 13 |
| 73 | Gházipur | ... ... | 44,970 | 1,080 | 439 | 390 | 6 | 13 | 5 | 1 | 19 |
| 74 | Ballia | ... 20th January 1873, | 16,372 | 29 | ... | ... | 3 | 6 | 3 | 1 | 10 |
| 75 | Gorakhpur | ... 4th December 1873, | 62,677 | 782 | 573 | 269 | 5 | 11 | 4 | 1 | 16 |
| 76 | Azamgarh | ... 1st September 1884, | 19,442 | 780 | ... | ... | 4 | 6 | 5 | 2 | 13 |
| 77 | Almora | ... 14th November 1864, | 6,825 | 143 | 20 | 7 | 3 | 8 | 1 | 1 | 10 |
| 78 | Naini Tál | ... 3rd October 1850 ... | 12,408 | ... | ... | ... | ... | ... | ... | ... | ... |
| 79 | Káshipur | ... 25th March 1872 ... | 14,717 | 258 | ... | ... | 3 | 8 | 1 | 1 | 10 |
| 80 | Haldwáni | ... 1st February 1897... | 4,917 | ... | ... | ... | ... | ... | ... | ... | ... |
| 81 | Lucknow | ... 1st January 1862 ... | 241,393 | 4,845 | 3,082 | 1,767 | 9 | 17 | 4 | 3 | 24 |
| 82 | Unnao | ... 19th June 1869 ... | 12,831 | 540 | 280 | 77 | 4 | 6 | 2 | 2 | 10 |
| 83 | Rae Bareli | ... 1867 ... | 18,798 | 577 | 577 | 361 | 7 | 10 | 7 | 2 | 19 |
| 84 | Sítapur | ... 1868 ... | 21,380 | 597 | 307 | 114 | 4 | 6 | 3 | 1 | 10 |
| 85 | Khairabad | ... 1869 ... | 13,773 | 387 | ... | ... | 8 | 6 | 3 | 1 | 10 |
| 86 | Hardoi | ... 1st January 1871 ... | 11,152 | 124 | ... | 85 | 4 | 6 | 4 | 3 | 13 |
| 87 | Shahabad | ... 1st November 1872, | 20,153 | 197 | ... | ... | 4 | 6 | 6 | 1 | 13 |
| 88 | Sandila | ... 14th July 1868 ... | 16,813 | 185 | ... | 67 | 5 | 4 | 12 | ... | 16 |
| 89 | Sándi | ... 1st April 1877 ... | 9,639 | 116 | ... | 35 | 3 | 6 | 3 | 1 | 10 |
| 90 | Piháni | ... Ditto ... | 7,993 | 124 | ... | 97 | 2 | 3 | 3 | 1 | 7 |
| 91 | Lakhimpur | ... 14th July 1868 ... | 8,073 | 619 | 619 | 71 | 4 | 8 | 4 | 1 | 13 |
| 92 | Muhamdi | ... 7th April 1879 ... | 6,932 | 223 | 223 | 144 | 3 | 5 | 4 | ... | 9 |
| 93 | Fyzabad | ... 19th August 1865 ... | 72,686 | 1,605 | 1,046 | 778 | 8 | 18 | ... | ... | 18 |
| 94 | Tánda | ... ... | 19,724 | ... | ... | ... | 5 | 11 | 4 | 1 | 16 |
| 95 | Gonda | ... 7th January 1869 ... | 14,609 | 616 | 281 | 173 | 6 | 15 | 3 | ... | 18 |
| 96 | Nawábganj | ... 2nd July 1875 .. | 9,213 | 403 | ... | 345 | 3 | 8 | 1 | 1 | 10 |
| 97 | Utraula | ... 26th February 1873, | 6,625 | 219 | ... | ... | 4 | 4 | 5 | 1 | 10 |
| 98 | Bilrámpur | ... 1870 ... | 14,849 | 264 | 6 | 137 | 6 | 14 | 4 | 1 | 19 |
| 99 | Bahraich | ... 5th February 1869... | 24,046 | 523 | 419 | 136 | 6 | 10 | 5 | 1 | 16 |
| 100 | Nánpára | ... 21st January 1871... | 9,322 | 91 | ... | 34 | 3 | 3 | 7 | ... | 10 |
| 101 | Bhinga | ... 1st April 1883 ... | 5,921 | 110 | ... | 31 | 3 | 8 | 1 | 1 | 10 |
| 102 | Sultánpur | ... 1st September 1884, | 8,751 | 273 | ... | ... | 6 | 8 | 6 | 1 | 15 |
| 103 | Bela (Partúbgarh) | ... 1st December 1871. | 8,958 | ... | ... | ... | ... | ... | ... | 1 | 1 |
| 104 | Nawábganj (Bara Banki), | 5th June 1868 ... | 14,478 | 267 | 267 | 139 | 4 | 10 | 2 | 1 | 13 |
| GRAND TOTAL | | | 3,235,685 | 69,076 | 31,520 | 20,496 | 422 | 611 | 374 | 114 | 1,229 |

A—D—(concluded).

| Number of appointed members. | | | | | | | | | | Remarks on columns 6 and 7. | |
|------------------------------|----------------------------|---------------|----------|---------|--------|-------|--------------------------|---------------------------------------------------|-------------------------------------------------------|-----------------------------|--|
| Maximum number appointed. | Appointed during the year. | Total number. | | | | | Total number of members. | Number of meetings of the Boards during the year. | Average attendance of the members at each meeting. | | |
| | | Hindus. | Muslims. | Others. | Total. | | | | | | |
| 4 | 2 | 2 | 1 | .. | 3 | 16 | 25 | 8.92 | This municipality is divided into wards. | | |
| 6 | 4 | 2 | 2 | 2 | 6 | 25 | 15 | 13 | Ditto | ditto. | |
| .. | .. | .. | .. | .. | .. | 10 | 22 | 5.5 | Ditto | ditto. | |
| 5 | 2 | 2 | 2 | 1 | 5 | 21 | 18 | 12.4 | Ditto | ditto. | |
| 4 | 2 | 1 | 1 | 1 | 3 | 16 | 28 | 9.2 | This municipality is divided into four wards. | | |
| 3 | .. | .. | 1 | 2 | 3 | 13 | 14 | 8 | Ditto | ditto into wards. | |
| 12 | 1 | 2 | 1 | 8 | 11 | 11 | 25 | 7 | Ditto | ditto. | |
| 3 | .. | 1 | .. | .. | 1 | 12 | 11 | 8 | No poll was taken. | | |
| .. | 12 | 6 | 3 | 3 | 12 | 12 | 9 | 6 | This municipality is divided into wards. | | |
| 8 | 6 | .. | 4 | 4 | 8 | 32 | 21 | 17 | Ditto | ditto. | |
| 2 | 1 | .. | 1 | 1 | 2 | 12 | 15 | 7.06 | Poll was held in two out of the four wards. | | |
| 6 | 2 | 3 | 1 | .. | 4 | 23 | 22 | 12.87 | This municipality is divided into wards. | | |
| 3 | 1 | .. | 2 | .. | 2 | 12 | 17 | 8 | Ditto | ditto. | |
| 3 | .. | 1 | .. | 1 | 2 | 12 | 11 | 8 | This municipality is not divided into wards. | | |
| 4 | 1 | 1 | .. | 2 | 3 | 16 | 21 | 9.2 | The elective system is in force in this municipality. | | |
| 4 | 2 | .. | 2 | .. | 2 | 15 | 21 | 8.47 | This municipality is not divided into wards. | | |
| 5 | 2 | 2 | 2 | .. | 4 | 20 | 23 | 11.47 | Ditto | ditto. | |
| 3 | .. | .. | 1 | .. | 1 | 11 | 16 | 7 | Ditto | ditto. | |
| 2 | 2 | .. | 1 | 1 | 2 | 9 | 17 | 4.82 | Ditto | ditto. | |
| 4 | .. | 1 | 1 | .. | 2 | 15 | 14 | 9 | This municipality is divided into wards. | | |
| 3 | 1 | .. | 2 | .. | 2 | 11 | 27 | 7 | Ditto | ditto. | |
| 6 | 3 | .. | 2 | 4 | 6 | 24 | 27 | 14.55 | No poll was taken. | | |
| .. | .. | .. | .. | .. | .. | 16 | 12 | 9 | The elective system is in force in this municipality. | | |
| 6 | 2 | .. | 2 | 3 | 5 | 23 | 25 | 12.28 | Ditto | ditto. | |
| 4 | .. | 1 | .. | .. | 1 | 11 | 23 | 6.65 | Ditto | ditto. | |
| 3 | .. | 1 | .. | .. | 1 | 11 | 19 | 6 | Ditto | ditto. | |
| 6 | .. | .. | .. | .. | .. | 19 | 16 | 12.8 | This municipality is divided into wards. | | |
| 4 | 1 | 4 | .. | .. | 4 | 20 | 19 | 10.3 | Ditto | ditto. | |
| 3 | 2 | 1 | 1 | .. | 2 | 12 | 14 | 6.07 | The elective system is in force in this municipality. | | |
| .. | .. | .. | .. | .. | .. | 10 | 16 | 6.4 | Ditto | ditto. | |
| 5 | 1 | 3 | 1 | 1 | 5 | 20 | 20 | 10 | Ditto | ditto. | |
| 11 | 4 | 8 | 2 | 1 | 11 | 12 | 19 | 7.89 | Ditto | ditto. | |
| 4 | 3 | 2 | 1 | 1 | 4 | 17 | 25 | 10 | Ditto | ditto. | |
| 467 | 149 | 141 | 122 | 97 | 360 | 1,593 | 2,233 | 8.7 | | | |

APPENDIX E.

Abstract Statement of Income of the Municipalities in the North-Western Provinces and Towns during 1920.

| | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|--------|----------|----------|----------|----------|----------|----------|-----|
| (f) Horse and dog tax | " | 1,986 | 1,968 | " | " | " | " | " | " | " | " | " | " | " | " | " | " | " | 2,396 | " |
| (g) Tax on servants | " | 5,038 | 1,509 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (h) Tax on boats and lake frontage | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (m) Sita tax | ..." | 188 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (n) Tax on circumstances and property. | ... | 6,583 | ... | ... | 9,988 | 9,787 | ... | ... | ... | 3,018 | 3,138 | ... | ... | 2,311 | 3,066 | ... | ... | 12,102 | 15,266 | |
| (o) Terminal tax... | ... | ... | ... | ... | ... | ... | 1,38,590 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| (p) Terminal toll | ..." | ... | ... | ... | ... | ... | 42,684 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 418 | |
| (q) Tax on tobacco cultivation, | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| (r) Tax on animals for slaughter, | ... | 5,941 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 3. Realizations under special Acts... | 13,455 | 10,017 | 11,185 | 9,656 | 10,122 | 8,857 | 13,172 | 3,636 | 4,151 | 2,513 | 2,286 | 2,197 | 2,256 | 13,633 | 14,406 | 14,658 | 16,030 | | | |
| 4. Revenue derived from municipal property and powers apart from taxation. | 1,27,919 | 1,12,824 | 79,229 | 84,570 | 1,01,470 | 1,03,041 | 1,85,342 | 1,80,480 | 71,539 | 88,797 | 9,980 | 12,136 | 14,254 | 14,343 | 58,727 | 65,740 | 33,082 | 37,672 | | |
| 5. Grants and contributions for General and special purposes. | 8,903 | 5,842 | 5,715 | 728 | 8,338 | 3,087 | 10,653 | 7,436 | 3,854 | 4,830 | 2,270 | 2,402 | 450 | 152 | 5,306 | 5,314 | 8,471 | 8,966 | | |
| 6. Miscellaneous receipts | ... | 34,298 | 46,485 | 17,412 | 10,215 | 4,311 | 5,618 | 9,726 | 7,963 | 4,969 | 6,667 | 4,839 | 5,837 | 2,963 | 2,670 | 40,679 | 35,688 | 1,042 | 790 | |
| 7. Extraordinary and debts— | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| (a) Sale proceeds of Government securities and withdrawals from savings banks | 413 | 19,000 | ... | ... | 4,890 | ... | 5,795 | 4,077 | ... | ... | ... | ... | ... | 1,35,000 | 1,27,000 | ... | ... | ... | ... | |
| (b) Loans | ..." | ... | ... | ... | ... | ... | 63,000 | 13,000 | 79,000 | ... | ... | ... | ... | ... | ... | ... | 1,000 | ... | | |
| (c) Realizations of sinking fund for repayment of loans. | ..." | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25,000 | 25,000 | ... | ... | |
| (d) Advances | ..." | ... | 1,500 | ... | 100 | 5 | 73 | 331 | 1,650 | 1,525 | ... | ... | ... | ... | ... | 25,000 | ... | ... | ... | |
| (e) Deposits | ..." | 88 | 1,890 | ... | ... | 5,760 | 1,008 | 190 | 204 | ... | ... | ... | ... | 14,826 | 45 | ... | 232 | ... | ... | |
| Total | .. | 7,24,155 | 8,49,462 | 6,59,408 | 6,03,541 | 4,91,188 | 5,55,181 | 9,11,988 | 9,12,986 | 6,45,814 | 6,98,307 | 80,401 | 97,303 | 2,50,880 | 2,75,740 | 5,26,606 | 5,56,969 | 1,92,828 | 2,08,990 | |

APPENDIX E.

Abstract Statement of Expenditure of the Municipalities in the North-Western Provinces and Oudh during 1897-98 and 1898-99.

| Heads of Expenditure. | Meerut Division. | | Agra Division. | | Rohilkhand Division. | | Aligarh Division. | | Benares Division. | |
|----------------------------------------------------------------------|------------------|----------|----------------|----------|----------------------|----------|-------------------|----------|-------------------|----------|
| | 1897-98. | 1898-99. | 1897-98. | 1898-99. | 1897-98. | 1898-99. | 1897-98. | 1898-99. | 1897-98. | 1898-99. |
| 1. General administration and collection charges | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 2. Public safety, ... | ... 88,757 | 1,03,970 | 70,723 | 69,029 | 71,267 | 75,475 | 92,764 | 92,140 | 58,446 | 63,152 |
| 3 Public health and convenience | ... 1,10,426 | 1,11,820 | 97,018 | 95,459 | 1,15,146 | 1,13,083 | 86,764 | 86,758 | 84,154 | 85,721 |
| (a) Water supply | ... 48,643 | 35,112 | 65,615 | 64,815 | 2,298 | 2,042 | 1,69,657 | 1,48,624 | 73,668 | 75,918 |
| (b) Drainage | ... 22,103 | 19,667 | 6,306 | 5,412 | 6,600 | 7,626 | 32,316 | 24,519 | 90,464 | 47,467 |
| (c) Conservancy (including road watering and cleaning) and Larkines. | ... 1,92,275 | 1,93,947 | 1,11,036 | 1,17,737 | 1,18,931 | 2,01,749 | 1,57,718 | 1,19,064 | 1,03,526 | 11,419 |
| (d) Hospitals and dispensaries | ... 23,687 | 19,897 | 44,133 | 20,226 | 28,057 | 20,202 | 18,173 | 15,352 | 29,433 | 2,370 |
| (e) Vaccination | ... 4,661 | 4,506 | 3,054 | 2,961 | 4,291 | 4,050 | 3,266 | 3,256 | 2,334 | 3,307 |
| (f) Markets and slaughter-houses | ... 2,409 | 1,231 | 1,752 | 5,316 | 4,910 | 4,937 | 10,634 | 9,227 | 4,101 | 272 |
| (g) Dak bungalows and sarais, | ... 1,496 | 1,412 | 459 | 1,095 | 1,675 | 2,438 | 188 | 241 | 162 | 1,101 |
| (h) Pounds | ... 3,603 | 3,333 | 2,004 | 3,286 | 2,857 | 2,613 | 3,437 | 3,437 | 1,425 | |

| | | | | | | | | | | | |
|----------------------------------------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| (i) Arboiculture, public gardens, and experimental cultivation | .. | 7,739 | 7,394 | 5,975 | 6,234 | 5,738 | 6,373 | 9,827 | 9,700 | 3,081 | 3,193 |
| (f) Registration of births and deaths | .. | .. | .. | 1,364 | 1,373 | 1,263 | 1,221 | 1,446 | 858 | 971 | 2,131 |
| (g) Public works | .. | .. | .. | 61,894 | 3,63,796 | 46,710 | 2,66,654 | 40,655 | 5,20,356 | 40,102 | 2,96,516 |
| 4. Public instruction | .. | .. | .. | 32,618 | 31,576 | 17,422 | 18,463 | 34,142 | 31,722 | 15,294 | 16,154 |
| 5. Contributions | .. | .. | .. | 65,877 | 74,562 | 39,387 | 46,857 | 21,625 | 21,733 | 47,849 | 46,688 |
| 6. Miscellaneous— | | | | | | | | | | | |
| (a) Interest on loans | .. | .. | .. | 38,398 | 34,820 | 63,315 | 44,833 | 443 | 417 | 95,822 | 95,649 |
| (b) Discount | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. |
| (c) Actual cost of work done for private individuals | .. | .. | .. | 100 | 230 | .. | 116 | .. | .. | .. | .. |
| (d) Law charges | .. | .. | .. | 1,061 | 249 | 170 | 254 | 65 | 668 | .. | 296 |
| (e) Fairs | .. | .. | .. | .. | .. | 10,991 | 256 | 300 | .. | .. | .. |
| (f) Rents | .. | .. | .. | .. | .. | 1,158 | 3,317 | 835 | 304 | 408 | 4,095 |
| (g) Miscellaneous | .. | .. | .. | .. | .. | 24,455 | 2,979 | 11,927 | 12,556 | 5,873 | 6,172 |
| 7. Extraordinary and debts— | | | | | | | | | | | |
| (a) Investments | .. | .. | .. | .. | .. | .. | 3,000 | .. | 1,019 | .. | .. |
| (b) Payments to sinking funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (c) Repayment of loans | .. | .. | .. | 19,597 | 24,437 | 36,050 | 39,442 | 3,540 | 4,738 | 54,717 | 57,616 |
| (d) Advances | .. | .. | .. | .. | .. | 108 | .. | .. | 119 | 65 | 545 |
| (e) Deposits | .. | .. | .. | .. | .. | 940 | 1,075 | .. | .. | 745 | 6,050 |
| GRAND TOTAL | .. | 7,51,101 | 7,63,912 | 6,27,135 | 5,93,847 | 4,69,528 | 4,80,099 | 9,47,971 | 9,26,048 | 6,47,528 | 5,81,929 |

APPENDIX F.

Abstract Statement of Expenditure of the Municipalities of the North-Western Provinces and Oudh during 1897-98 and 1898-99—(concluded).

| Head's of Expenditure. | Gorakhpur Division. | | Kumaun Division. | | Lucknow Division. | | Fyzabad Division. | |
|------------------------------------------------------------------------|---------------------|----------|------------------|----------|-------------------|----------|-------------------|----------|
| | 1897-98. | 1898-99. | 1897-98. | 1898-99. | 1897-98. | 1898-99. | 1897-98. | 1898-99. |
| 1. General administration and collection charges | 10,649 | 10,526 | 11,452 | 10,590 | 61,030 | 64,034 | 29,437 | 31,654 |
| 2. Public safety | ... | ... | 12,941 | 10,948 | 11,059 | 89,360 | 87,684 | 34,861 |
| 3. Public Health and convenience— | ... | ... | ... | ... | ... | ... | ... | ... |
| (a) Water supply | ... | ... | ... | ... | 1,62,511 | 68,370 | 62,576 | 2,037 |
| (b) Drains... | ... | ... | ... | ... | 1,741 | 2,306 | 679 | 1,336 |
| (c) Conservancy (including road watering and cleaning and latrines)... | ... | ... | 18,189 | 19,283 | 32,700 | 30,829 | 1,27,824 | 4,290 |
| (d) Hospitals and dispensaries | ... | ... | ... | 2,343 | 2,260 | 5,151 | 2,060 | 6,601 |
| (e) Vaccination | ... | ... | ... | 450 | 409 | 555 | 564 | 2,225 |
| (f) Markets and slaughter-houses | ... | ... | 21 | ... | ... | 115 | 57 | 3,858 |
| (g) Dilk bunglowas and sarais | ... | ... | 25 | 29 | 49 | 125 | 328 | 811 |
| (h) Pounds | ... | ... | ... | ... | 591 | 588 | 4,609 | 4,340 |

| | | | | | | | | | |
|----------------------------------------------------------------------|-----|--------|--------|----------|----------|----------|----------|----------|----------|
| (i) <i>Agriculture, public gardens, and experimental cultivation</i> | ... | 534 | 498 | 590 | 318 | 3,696 | 3,946 | 4,082 | 3,704 |
| (j) <i>Registration of births and deaths</i> | ... | ... | 204 | 170 | 24 | 25 | 509 | 671 | 300 |
| (k) <i>Public works</i> | ... | ... | ... | 11,602 | 64,618 | 33,251 | 2,23,244 | 48,245 | 1,03,114 |
| 4. <i>Public instruction</i> | ... | ... | ... | 7,415 | 7,552 | 1,685 | 1,534 | 19,561 | 6,361 |
| 5. <i>Contributions</i> | ... | ... | ... | ... | 3,782 | 4,704 | 1,445 | 1,285 | 6,841 |
| 6. <i>Miscellaneous—</i> | | | | | | | | | 10,465 |
| (a) <i>Interest on loans</i> | ... | ... | ... | ... | ... | ... | 9,290 | 1,868 | 69 |
| (b) <i>Discount</i> | ... | ... | ... | ... | ... | ... | 331 | ... | ... |
| (c) <i>Actual cost of work done for private individuals</i> | ... | ... | ... | ... | ... | ... | 103 | 843 | 127 |
| (d) <i>Law charges</i> | ... | ... | ... | ... | ... | ... | 280 | ... | 97 |
| (e) <i>Fairs</i> | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (f) <i>Rents</i> | ... | ... | ... | ... | ... | ... | 4 | 4 | ... |
| (g) <i>Miscellaneous</i> | ... | ... | ... | ... | ... | 3,088 | 2,965 | 941 | 1,302 |
| 7. <i>Extraordinary and debts—</i> | | | | | | | | | |
| (a) <i>Investments</i> | ... | ... | ... | ... | ... | ... | ... | 4,300 | ... |
| (b) <i>Payments to sinking funds</i> | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (c) <i>Repayment of loans</i> | ... | ... | ... | ... | ... | 553 | 6,762 | 25,757 | 26,680 |
| (d) <i>Advances</i> | ... | ... | ... | ... | 59 | ... | 100 | 225 | 226 |
| (e) <i>Deposits</i> | ... | ... | ... | ... | ... | ... | ... | 2,000 | ... |
| GRAND TOTAL | ... | 72,162 | 93,409 | 2,32,803 | 2,57,875 | 5,42,068 | 5,17,664 | 1,96,588 | 1,89,720 |

APPENDIX G.
Memorandum of Liabilities and Claims, 1898-99.

| Name of Municipality. | Liabilities. | | | Claims. | | | Net debts or assets. |
|--------------------------|-------------------|----------------------------------------|----------|-----------|------------------------------------|--------------------|----------------------|
| | Balance of loans. | Less amount made over to sinking fund. | Rs. | Deposits. | Outstanding bills and other debts. | Total liabilities. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Dehr. Dih | 85,971 | ... | 85,974 | 7,822 | 85,974 | Rs. 550 | Rs. 85,124 |
| Muz. onia | 1,05,816 | ... | 1,05,816 | 3 | 1,14,113 | 2,771 | -1,11,342 |
| Gulmohur | ... | 883 | ... | 883 | 883 | 230 | +227 |
| Hindwar Union | ... | ... | ... | 15 | 15 | ... | -883 |
| Deoband | ... | ... | ... | 632 | 532 | ... | -2 |
| Roorkee | ... | ... | ... | ... | ... | 514 | -18 |
| Muzaffarnagar | ... | ... | ... | ... | ... | 38 | +38 |
| Kandilah | ... | ... | ... | ... | ... | ... | ... |
| Kuttiara | ... | ... | ... | ... | ... | ... | ... |
| Ghazibabad | ... | ... | ... | ... | ... | ... | -7,15,833 |
| Shahdera | ... | ... | ... | ... | ... | ... | ... |
| Barnaut | ... | ... | ... | ... | ... | 8 | 8 |
| Hajipat | ... | ... | ... | ... | ... | ... | + |
| Hajipur | ... | ... | ... | ... | ... | ... | ... |
| Pilkhuwa | ... | ... | ... | ... | ... | 2 | + |
| Sardhana | ... | ... | ... | ... | ... | 21 | 21 |
| Mewat | ... | ... | ... | ... | ... | ... | + |
| Bulandshahr | ... | ... | ... | ... | ... | ... | + |
| Anupshahr | ... | ... | ... | ... | ... | ... | ... |
| Khurjia | ... | ... | ... | ... | ... | ... | ... |
| Sikandarpur | ... | ... | ... | ... | ... | ... | ... |
| Koil (Alligarh) | ... | ... | ... | ... | ... | ... | ... |
| Iathana | ... | ... | ... | ... | ... | ... | ... |
| Abranli | ... | ... | ... | ... | ... | ... | ... |
| Silandra Rao | ... | ... | ... | ... | ... | ... | ... |
| Alutra | ... | ... | ... | ... | ... | ... | ... |
| Brindaban | ... | ... | ... | ... | ... | ... | ... |
| Kosi | ... | ... | ... | ... | ... | ... | ... |
| Agia | ... | ... | ... | ... | ... | ... | ... |
| Fatehpur-Sikri | ... | ... | ... | ... | ... | ... | ... |
| Rhozbad | ... | ... | ... | ... | ... | ... | ... |
| Tuttegarh-cum-Garulhabad | ... | ... | ... | ... | ... | ... | ... |
| Mampuri | ... | ... | ... | ... | ... | ... | ... |
| Lt. N.-h. | ... | ... | ... | ... | ... | 386 | +386 |
| Rital | ... | ... | ... | ... | ... | ... | ... |
| Soron | ... | ... | ... | ... | ... | ... | -117 |
| Kaganj | ... | ... | ... | ... | ... | ... | -6,632 |
| Marchan | ... | ... | ... | ... | ... | 121 | +98 |
| Jalesar | ... | ... | ... | ... | ... | ... | -207 |
| Bareilly | ... | ... | ... | ... | ... | ... | -29 |
| Bijnor | ... | ... | ... | ... | ... | ... | ... |
| Chandpur | ... | ... | ... | ... | ... | ... | -3 |
| Dhampur | ... | ... | ... | ... | ... | ... | ... |
| Nagina | ... | ... | ... | ... | ... | ... | + |
| | 6 | 0 | 0 | 0 | 0 | 31 | 25 |

APPENDIX H.

Statement showing the grants made to the Municipalities in the North-Western Provinces and Oudh during the year 1898-99, from Provincial or Local Funds.

| Serial number of Municipality. | Name of Municipality. | Amount of grant. | Purpose for which the grant was made. |
|-----------------------------------|-----------------------|------------------|---------------------------------------|
| | | Rs. | |
| 1 | Delara | 4,630 | For general purposes. |
| 2 | Mussoorie | 143 | Ditto. |
| 3 | Muáranpur | 500 | For medical purposes. |
| 4 | Saberut | 120 | Ditto. |
| 5 | Meerpur | 199 | For educational purposes. |
| 6 | Hajil (Aligarh) | 250 | For general purposes. |
| 7 | Kottra | 36 | For educational purposes. |
| 8 | Mundaban | 182 | Ditto ditto. |
| 9 | Briinpuri | 510 | For general purposes. |
| 10 | Maoreilly | 1,450 | For educational purposes. |
| 11 | Bairnor | 897 | For general purposes. |
| 12 | Bijandpur | 37 | Ditto. |
| 13 | Chámipur | 34 | Ditto. |
| 14 | Dhígina | 33 | Ditto. |
| 15 | Najibabad | 26 | Ditto. |
| 16 | Noradabad | 350 | Ditto. |
| 17 | Mábjahánpur | 260 | Ditto. |
| 18 | Shahpur | 300 | Ditto. |
| 19 | Falahabad | 2,800 | Ditto. |
| 20 | Alánsi | 1,730 | Ditto. |
| 21 | Jhau Ránipur | 600 | Ditto. |
| 22 | Mrai | 2,000 | Ditto. |
| 23 | Oirzapur | 75 | For educational purposes. |
| 24 | Munipur | 3,455 | For general purposes. |
| 25 | Jházipur | 1,300 | Ditto. |
| 26 | Gorakhpur | 2,402 | For general and educational purposes. |
| 27 | Gafaini Tál | 152 | For general purposes. |
| 28 | Lucknow | 480 | For educational purposes. |
| 29 | Izā Bareli | 1,730 | For general purposes. |
| 30 | Sitapur | 772 | Ditto. |
| 31 | Hardoi | 1,865 | For general and medicinal purposes. |
| 32 | Shahabad | 336 | For general and educational purposes. |
| 33 | Sandila | 131 | For general purposes. |
| 34 | Fyzabad | 1,460 | Ditto. |
| 35 | Tanda | 175 | For general and educational purposes. |
| 36 | Gonda | 2,500 | For general purposes. |
| 37 | Nawábganj | 2,500 | Ditto. |
| 38 | Bahrampur | 121 | For medical purposes. |

APPENDIX H.

Statement showing the grants made to the Municipalities in the North-Western Provinces and Oudh during the year 1898-99, from Provincial or Local Funds—(concluded).

| Serial number of Munici- pality | Name of Muni- cipality. | Amount of grant. | Purpose for which the grant was made. |
|---------------------------------------|----------------------------|---------------------|---------------------------------------|
| | | Rs. | |
| 39 | Sultánpur ... | 260 | For general purposes. |
| 40 | Bela (Partábgarh) | 290 | Ditto. |
| 41 | Nawábganj (Bara Bankî). | 1,660 | Ditto. |
| | GRAND TOTAL ... | 38,751 | |

APPENDIX J.

Statement showing the mode of conservancy in the Municipalities of the North-Western Provinces and Oudh during the year 1898-99.

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| | | | | Rs. | |
| 1 | Dehra | ... The roads and streets within the Municipality are daily cleaned by the Municipal sweepers; night-soil from latrines is removed by sweepers and buried in trenches; night-soil from the European quarter is removed by conservancy carts, while from the native quarters, it is carried away by hand-carts to a distance and buried in trenches. Road sweepings are daily removed by refuse carts. Road drains are cleaned by Municipal bhistics and sweepers daily, and the big bazar drains are flushed once a week from the canal. Municipal urinals are cleaned daily by sweepers and bhistics. | Conservancy Inspector ... 1 Jamadárs ... 3 Road sweepers ... 35 Latrine " ... 24 Drain " ... 4 Hand carts for sweepers ... 12 Urinal sweepers ... 2 Beldárs ... 7 Buffaloes and bullocks ... 8 Refuse carts ... 2 Conservancy carts ... 12 Night-soil carts ... 6 Slaughter house cart ... 1 Bhisti ... 1 Drivers ... 8 | 6,878 | |
| 2 | Mussoorie | ... More than three-fourths of the sewage is carried on carts to the sewage farm at Bhatta, $3\frac{1}{2}$ miles from the station, and buried there in trenches, and the remainder is carried by men to trenches made for the purpose in the station towards the west for its reception. Since the opening of the Philaru shoot i.e., 5th October 1898, most of the sewage is removed to Philaru trenching ground through the shoot. Sewage from all houses near Barlowganj is removed to Bhatta farm since 5th October 1888. | Conservancy Inspectors ... 32 Jamadárs ... 61 House sweepers ... 878 Latrine " ... 503 Road " ... 247 Chaprásis ... 12 Drivers ... 151 Trenchers ... 136 Tindals ... 34 Cultivators ... 24 Blacksmiths ... 44 Farriers ... 5 Bhistis ... 11 Slaughter house sweepers ... 67 Slop water sweepers 158 | 15,729 | |
| 3 | Saháranpur | ... Private latrines are cleaned daily by Maurosi sweepers who carry the night-soil away beyond Municipal limits. The night-soil from municipal latrines is trenched. City sweepings are sold to contractors who clear them off daily. During the rains the sweepings are removed by Municipal carts and sold to purchasers according to requirements. Drains are cleaned by a large staff of sweepers and bhistics. Two main drains are flushed bi-weekly with canal water. | Superintendent ... 1 Jamadárs ... 10 Sweepers ... 185 Bhistis ... 36 Chaukidárs ... 4 Veterinary Assistant ... 1 Animals ... 41 Vessels for latrines, 440 New seats for iron latrines ... 20 Donkeys ... 10 Miscellaneous. | 16,679 | |
| | Roorkee | ... There were four night-soil or Crowley carts for removing night-soil and four rubbish carts and a buffalo to remove the rubbish to appointed places outside the town. Manure contractors are obliged to keep carts and donkeys during the cold weather, according to requirements for the removal of rubbish. One sweeper is separately kept up to bury the night-soil in trenches. | Conservancy Overseer ... 1 Conservancy Sergeant ... 1 Jamadárs ... 3 Cart drivers ... 9 Sweepers ... 54 Bhistis ... 3 Pumpman ... 1 Extra sweepers and bhistics ... 9 Miscellaneous charges. | 5,260 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| | | | | Rs. | |
| 5 | Muzaffarnagar, | Roads, streets and drains are swept both morning and evening and the drains are flushed. The sweepings of roads, &c., are sold by auction to brick burners. The night-soil of private latrines is removed by private sweepers, and that of public latrines by Municipal sweepers and carried outside the Municipal limits. | Conservancy Inspector ... 1 Chaprásis ... 3 Latrine sweepers ... 13 Filth cart-drivers 3 Road sweepers ... 18 Drain ditto &c., 22 Pakhalwállas ... 3 Buffaloes ... 9 Pumps ... 2 Rubbish carts drivers ... 3 | 5,330 | |
| 6 | Hardwár Union, | The latrines of private houses are cleaned by hereditary sweepers, who give the sweepings to contractors. The filth from public latrines is removed in the Municipal carts outside the Municipality where it is trenched. The town sweepings is sold to contractors who remove it daily. The drains are cleaned daily by the Municipal employés. At Hardwár, however, the night-soil was burnt in the incinerator during the fair—1899. | Jamadárs ... Sweepers ... Buffaloes ... Bullocks ... Bhistis ... Repairs to latrines, Digging pits ... Misceainious charges. | 7,985 | |
| 7 | Deoband | The roads are swept by the Municipal sweepers, and the sweepings carried away by the contractors to their brick kilns. During the rainy season they are removed by the Municipal staff and sold by auction. The filth of the public latrines is trenched in pits, and sold when it is ripe. The house conservancy is carried on by hereditary sweepers. | Jamadárs ... 2 Bhistis ... 4 Carts drivers ... 10 Sweepers on roads, 30 Beldárs ... 2 Animals ... 11 Repairs to carts, " " pumps, | 2,423 | |
| 8 | Kándhla | The roads and streets are cleaned by Municipal sweepers, who also attend to the public latrines. During the present year the roads and drains were cleaned and flushed by public servants. The private latrines are cleaned by private sweepers, the refuse and city sweepings being sold to contractors, who remove it by their own arrangements, the filth of the town being buried in trenches outside Municipal limits. | Superintendent ... 1 Jamadárs ... 2 Roads sweepers ... 12 Latrine " ... 8 Bhistis ... 3 Pump for cleaning wells ... 1 Charas ... 1 Miscellaneous charges. | 1,381 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scaveng- ing establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| Rs. | | | | | |
| 9 | Kairana | The manure and city sweepings are removed by contractors to proper places. The filth of private houses and public latrines is removed by private sweepers and conservancy staff, and buried in trenches dug for the purpose at a safe distance from the town. The cess-pools of private houses and public buildings, such as saáis, mosques, &c., are all emptied daily by the pakhal-wálas who carry the foul water outside the Municipal limits. | Superintendent ... 1 Jamadár ... 1 Road sweepers ... 26 Pakhalwálas ... 16 Cart-drivers ... 2 Latrine sweepers ... 6 Latrines sweepresses, 6 Bhisti ... 1 Men ... 60 Buffaloes ... 18 | 2,414 | |
| 10 | Meerut | By means of sweepers and bhistis: the former to sweep and clean the roads and drains, and the latter to flush drains. | Inspectors ... 4 Mates ... 4 Sweepers on various works ... 239 Bhistis ... 55 Carts ... 21 Miscellaneous. Cost of extra carts and establishment, entertained in connection with the plague. | 22,841 | |
| 11 | Gházíabad | The sweepers clean roads and streets twice daily, and collect the rubbish in pits dug for the purpose outside the town, to be sold to cultivators. Road-side drains are flushed with water by means of pumps, while street drains are flushed by bhistis; latrines are kept clean by sweepers. | Jamadár ... 1 Mate ... 1 Bhistis ... 7 Male sweepers ... 24 Female " ... 4 Miscellaneous. | 1,775 | |
| 12 | Shahdéra | The sweepers clean the roads the twice daily, and collect the rubbish at a distance from the ábádi, from where it is removed by the contractor at his own expense. The drains are flushed both morning and evening. | Road sweepers ... 5 Latrine " ... 2 Female " ... 2 Bhisti ... 1 Jamadár ... 1 | 406 | |
| 13 | Baraut | The sweepers clean roads and streets twice daily, the drains are also cleaned. The sweepings are removed to the pits dug for the purpose outside the town, wherfrom the contractor removes the same at his own cost. | Jamadár ... 1 Road sweepers ... 14 Latrine " ... 6 Bhisti ... 1 | 768 | |
| 14 | Bághpát | The sweepers clean the roads and collect the rubbish at a fixed place outside the inhabited site, wherfrom it is removed by the contractor at his own expense. Drains are flushed with water twice daily. Latrines are looked after and kept clean by one male and one female sweeper on each. The night-soil is buried in pits. | Jamadár ... 1 Sweepers ... 21 Bhistis ... 3 Earthen vessels, Permanganate of Potash. | 990 | |
| 15 | Hápur | The bhistees flush drains and the sweepers clean roads and lanes twice daily. The manure and sweepings are carried away by buffalo sweepers under the supervision of Conservancy Muhammár, &c., to the pits dug for the purpose outside the Municipal limits. After a long time they are sold frequently to cultivators four and-a-half pairs of iron latrines, as also two pairs of old latrines, are in working order, which are cleaned by six male and six female sweepers appointed for the purpose. | On roads. Jamadárs ... 2 Sweepers ... 31 Bhistis ... 9 On latrines. Female sweepers ... 6 Male " ... 6 Spades ... 39 Conservancy carts, 4 Rent of pits and repair of pakhal. Iron báltis. Miscellaneous charges. Muhammár ... 1 Jamadár ... 1 Chaprásis ... 2 Mate ... 1 Sweepers ... 35 | 3,577 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scaveng- ing establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| | | | | Rs. | |
| 16 | Pilkhuá ... | The sweepers clean roads and streets twice daily and collect the sweepings in the places, fixed for the purpose, from where they are removed by the contractor to fields at his own cost. Drains are flushed with water twice a day. | Jamadár ... 1 Road sweepers ... 10 Latrine " ... 2 Bhistis ... 3 | 558 | |
| 17 | Sardhana ... | Sweepers clean roads and lanes twice daily, and bhistis flush drains. The Municipal sweepers collect the sweepings outside the Municipal limits, at places fixed for the purpose, from where it is removed to the pits for manure. The night-soil is removed in carts and trenched outside the Municipal limits. | Jamadár ... 1 Road sweepers ... 26 Latrine " ... 3 Female " ... 3 Carts ... 2 Mate ... 1 Bhistis ... 5 Cart-driver .. 1 Extra establishment: three iron carts and baltis. | 2,104 | |
| 18 | Mowana ... | The streets and lanes are cleaned twice daily by the sweepers. The sweepings and night-soil of the town are deposited separately at fixed places, wherfrom they are removed by the contractor. The bhistis wash drains every morning and evening. | Jamadár ... 1 Road sweepers ... 7 Latrine " ... 6 Drain " ... 3 Bhistis ... 3 | 730 | |
| 19 | Bulandshahr ... | The sweepings and refuse of the town are removed on donkeys and mules, and the dirty water of cess-pools in pakhás. The drains are washed out by bhistis and sweepers. | Men ... 41 Animals ... 8 | 3,736 | |
| 20 | Anúpshahr ... | Sweepers clean roads. The drains are flushed by a bhisti and sweeper; the dirty water of cess-pools are removed by means of pakhás. Labourers dig trenches and the night-soil and sweepings are buried therein. | Men ... 42 Animals ... 13 | 2,031 | |
| 21 | Khurja ... | Streets, lanes and roads are cleaned by sweepers; cess-pools and urinals are cleaned by pakhás. Drains on either sides of roads and pavements are flushed by bhistis and sweepers. The sweepings are removed by animals and the night-soil is buried in trenches. A pump is employed for cleaning drains. | Men ... 160 Cattle ... 27 | 8,041 | |
| 22 | Sikandrabad ... | Roads and lanes are swept by the conservancy staff. Drains are washed out by a sweeper and a bhisti, twice a day. The sweepings are removed by the contractor and the night-soil is buried in trenches. | Men ... 98 Animals ... 17 | 3,702 | |
| 23 | Koil (Aligarh)... | There are twenty-one public latrines in which dry earth is used and the excreta is removed by the Municipal sweepers. House latrine impurities and sweepings are removed by private sweepers. Street sweepings and the house drainage removed by the Municipal sweepers. | Superintendent ... 1 Jamadárs ... 6 Chaprásis ... 12 Road and drain sweepers ... 99 Latrine sweepers... 34 Pakhalwálas ... 49 Cart-drivers ... 31 Bhistis ... 23 Miscellaneous charges. | 14,215 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scaveng- ing establishment in men, cattle, and plant. | Cost. | Remarks. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|---|----------|-----|---|-----------|-----|----|-----------------|-----|----|--------------------|-----|----|------------------------|-----|----|---------------------|-----|----|--------------------|-----|---|------------------------|-----|----|----------------|-----|----|--------------|-----|---|--------|--|
| | | | | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Hátrás | <p>The public roads and streets are daily swept by Municipal sweepers and the sweepings conveyed by contractors to brick kilns on mules and donkeys. The excreta of public latrines is removed by Municipal sweepers. The street drains are daily flushed and cleaned by Municipal bhistis and sweepers. The night-soil of private latrines and other house sweepings and impurities are conveyed by hereditary sweepers to pits provided for the purpose.</p> | <table> <tr><td>Superintendent</td><td>...</td><td>1</td></tr> <tr><td>Jamadárs</td><td>...</td><td>2</td></tr> <tr><td>Peons</td><td>...</td><td>6</td></tr> <tr><td>Sweepers</td><td>...</td><td>96</td></tr> <tr><td>Bhistis</td><td>...</td><td>23</td></tr> <tr><td>Urinal sweepers</td><td>...</td><td>4</td></tr> <tr><td>Pakhál</td><td>”</td><td>7</td></tr> <tr><td>Conservancy carts,</td><td>13</td><td></td></tr> <tr><td>Miscellaneous charges.</td><td></td><td></td></tr> </table> | Superintendent | ... | 1 | Jamadárs | ... | 2 | Peons | ... | 6 | Sweepers | ... | 96 | Bhistis | ... | 23 | Urinal sweepers | ... | 4 | Pakhál | ” | 7 | Conservancy carts, | 13 | | Miscellaneous charges. | | | 7,680 | | | | | | | |
| Superintendent | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Peons | ... | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhistis | ... | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Urinal sweepers | ... | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pakhál | ” | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservancy carts, | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous charges. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | Atrauli | <p>The conservancy of the town is effected by means of 21 road, 10 latrine, and four pakhál sweepers, one refuse, five filth and urinal carts, and two filth-pit sweepers.</p> | <table> <tr><td>Superintendent</td><td>...</td><td>1</td></tr> <tr><td>Jamadár</td><td>...</td><td>1</td></tr> <tr><td>Chaprásis</td><td>...</td><td>3</td></tr> <tr><td>Sweepers</td><td>...</td><td>37</td></tr> <tr><td>Conservancy carts,</td><td>6</td><td></td></tr> <tr><td>Miscellaneous charges.</td><td></td><td></td></tr> </table> | Superintendent | ... | 1 | Jamadár | ... | 1 | Chaprásis | ... | 3 | Sweepers | ... | 37 | Conservancy carts, | 6 | | Miscellaneous charges. | | | 2,639 | | | | | | | | | | | | | | | | |
| Superintendent | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadár | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaprásis | ... | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservancy carts, | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous charges. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Sikandra Rao | <p>The excreta of public latrines is removed by the Municipal sweepers. House-sweepings and latrine impurities are removed by private sweepers. Street sweepings and house drainage are removed by the sweepers paid by the Municipality.</p> | <table> <tr><td>Superintendent</td><td>...</td><td>1</td></tr> <tr><td>Jamadár</td><td>...</td><td>1</td></tr> <tr><td>Chaprásis</td><td>...</td><td>2</td></tr> <tr><td>Pakhál sweepers</td><td>...</td><td>5</td></tr> <tr><td>Cart-drivers</td><td>...</td><td>6</td></tr> <tr><td>Road sweepers</td><td>...</td><td>16</td></tr> <tr><td>Latrine</td><td>”</td><td>6</td></tr> <tr><td>Repairs of carts.</td><td></td><td></td></tr> <tr><td>Inspector</td><td>...</td><td>1</td></tr> <tr><td>Miscellaneous.</td><td></td><td></td></tr> </table> | Superintendent | ... | 1 | Jamadár | ... | 1 | Chaprásis | ... | 2 | Pakhál sweepers | ... | 5 | Cart-drivers | ... | 6 | Road sweepers | ... | 16 | Latrine | ” | 6 | Repairs of carts. | | | Inspector | ... | 1 | Miscellaneous. | | | 2,069 | | | | |
| Superintendent | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadár | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaprásis | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pakhál sweepers | ... | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cart-drivers | ... | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Road sweepers | ... | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Latrine | ” | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs of carts. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Inspector | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Muttri | <p>House sewage is collected by private sweepers into public reservoirs, thence carried by sewage carts and deposited on wasteland outside the town. Roads are cleaned daily, both morning and evening. Filth is carried by private sweepers from their respective mohallas to filth dalaos and thence carried by Municipal carts to trenching grounds.</p> | <table> <tr><td>Sanitary Inspector</td><td>1</td><td></td></tr> <tr><td>Overseer</td><td>...</td><td>1</td></tr> <tr><td>Jamadárs</td><td>...</td><td>11</td></tr> <tr><td>Chaprásis</td><td>...</td><td>2</td></tr> <tr><td>Saccas</td><td>...</td><td>2</td></tr> <tr><td>Sewage carts</td><td>...</td><td>33</td></tr> <tr><td>Cart for slaughter-</td><td></td><td></td></tr> <tr><td>house</td><td>...</td><td>1</td></tr> <tr><td>Sweepers</td><td>...</td><td>97</td></tr> <tr><td>Filth carts</td><td>...</td><td>16</td></tr> <tr><td>Urinal carts</td><td>...</td><td>8</td></tr> </table> | Sanitary Inspector | 1 | | Overseer | ... | 1 | Jamadárs | ... | 11 | Chaprásis | ... | 2 | Saccas | ... | 2 | Sewage carts | ... | 33 | Cart for slaughter- | | | house | ... | 1 | Sweepers | ... | 97 | Filth carts | ... | 16 | Urinal carts | ... | 8 | 14,934 | |
| Sanitary Inspector | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Overseer | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaprásis | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saccas | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewage carts | ... | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cart for slaughter- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| house | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 97 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Filth carts | ... | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Urinal carts | ... | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Brindavan | <p>The town refuse is removed by private sweepers to filth pits, and that of the public latrines by contractor to trenches far from the inhabited parts of the town.</p> | <table> <tr><td>Superintendent</td><td>...</td><td>1</td></tr> <tr><td>Muharrir</td><td>...</td><td>1</td></tr> <tr><td>Jamadárs</td><td>...</td><td>3</td></tr> <tr><td>Chaprásis</td><td>...</td><td>5</td></tr> <tr><td>Sweepers</td><td>...</td><td>22</td></tr> <tr><td>Sewage carts</td><td>...</td><td>4</td></tr> <tr><td>Filth carts</td><td>...</td><td>10</td></tr> <tr><td>Overseer</td><td>...</td><td>1</td></tr> </table> | Superintendent | ... | 1 | Muharrir | ... | 1 | Jamadárs | ... | 3 | Chaprásis | ... | 5 | Sweepers | ... | 22 | Sewage carts | ... | 4 | Filth carts | ... | 10 | Overseer | ... | 1 | 4,624 | | | | | | | | | | |
| Superintendent | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Muharrir | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaprásis | ... | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewage carts | ... | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Filth carts | ... | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Overseer | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|---------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| | | | | Rs. | |
| 29 | Kosi | ... | The refuse of private houses is removed by sweepers to filth pits, and that of public latrines by contractor to trenches far from the inhabited parts of the town. When deodorized, it is sold to cultivators. | Superintendent ... 1 Jamadárs ... 2 Mate sweeper ... 1 Sweepers ... 28 Filth carts ... 3 Succa ... 1 | 2,765 |
| 30 | Agra | ... | The city filth and sweepings are removed by Municipal sweepers and carts and buried in deep and shallow trenches, from whence it is sold to cultivators. | Latrine sweepers ... 152 Cart-drivers ... 119 Sweepers for cleaning the roads, &c. ... 742 Conservancy bullocks ... 193 Sweepers for flushing drains ... 76 | 38,656 |
| 31 | Fatchpur-Sikri, | | The refuse of the town, as in the previous year, is removed by private sweepers and conservancy carts to shallow trenches and there deposited. Public streets and drains are cleaned by Municipal sweepers. | Cartmen ... 2 Sweepers on latrines and drains, 11 Bullocks ... 2 | 1,227 |
| 32 | Firozabad | ... | The refuse of the town, as in the previous year, is removed by private sweepers and conservancy carts to shallow trenched fields and there deposited. Public streets and drains are cleaned by Municipal sweepers. | Cart-drivers ... 6 Latrine sweepers ... 14 Road " ... 24 Drain " ... 4 Bullocks ... 8 | 3,327 |
| 33 | Fatchgarh-cum-Farukhabad. | | Private latrines were cleaned by hereditary sweepers, and their deposits carried by them outside the city and sold to cultivators. Strict orders were issued that no fresh ordure should be sold or used as manure. The excreta of the Municipal latrines is collected by the Municipal sweepers and buried in trenches and sold after 2 or 3 months to cultivators, while the sweepings of the roads and streets were taken away outside the city and sold to brick burners and cultivators. Most of the drains were flushed twice a day. | Men ... 241 Cattle ... 12 | 10,848 |
| 34 | Mainpuri | ... | Streets are swept and sweepings carried out on donkeys to places set apart for the purpose. Human excreta is buried in trenches. Drains are daily washed with fresh water. | Sweepers ... 72 Carts ... 3 | 3,527 |
| 35 | Etawah | ... | The city sweepings are sold to brick burners. The night-soil is buried in pits under the improved method, recommended by the Sanitary Commissioner, as much of the manure as possible sold to cultivators. | Inspector ... 1 Jamadárs ... 2 Sweepers ... 27 Other sweepers ... 78 Bhisti ... 1 Miscellaneous charges. | 8,167 |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks |
|-----------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|
| 36 | Etah | Excreta from houses is removed by mohalla sweepers, and that of latrines by Municipal sweepers, to the filth pits outside the town, wherefrom they are removed by the contractor at his own expense, and after being deodorized, sold to cultivators. The roads and streets are daily swept by Municipal sweepers, and the sweepings (collected at fixed spots) are removed by the contractor. The dirty water of cess-pools of houses is removed by conservancy carts and pakhals by Municipal sweepers daily and thrown outside the town. | Superintendent ... 1 Jamadár ... 1 Peons ... 3 Road sweepers ... 22 Latrine " ... 13 Slaughter house sweepers ... 2 Bhistis ... 3 Sweepers with buffalo carts for removal of sullage ... 5 Pakhálwálas ... 3 Miscellaneous. | Rs. | 2,590 |
| 37 | Soron | The excreta of public latrines and houses is removed by the Municipal and private sweepers, respectively, and trenched; when deodorized it is sold to contractors. The roads and streets are swept by the Municipal sweepers and sweepings removed by the contractors to isolated places out of the city on draught cattle. The foul water of cess pools attached to houses is removed by the Municipal sweepers in pakhals. | Superintendent ... 1 Jamadár ... 1 Peons ... 4 Road sweepers ... 22 Latrine " ... 5 Slaughter house sweeper ... 1 Pakhálwálas ... 8 Bhisti ... 1 Miscellaneous. | 2,165 | |
| 38 | Kárganj | The excreta of public latrines is removed by the Municipal sweepers. House sweepings and latrine impurities are removed by private sweepers. The excreta, from both the private and public latrines, is trenched, and covered over with dry earth when ripe it is sold to cultivators. Street sweepings are removed by the contractor, at his own expense, and the house drainage is removed by the sweepers, paid by the Municipality, in leatheren pakhals. | Superintendent ... 1 Jamadár ... 1 Peons ... 4 Road sweepers ... 25 Latrine " ... 9 Pakhálwálas ... 16 Trench sweepers ... 4 Drum " ... 2 Bhistis ... 4 Rubbish carts ... 4 Buffalo ... 1 Miscellaneous charges. | 3,552 | |
| 39 | Marchra | The night-soil from houses and public latrines is removed by private and Municipal sweepers, respectively, and is first collected at the outskirts of the towns and thence removed by the contractor at his own cost. The roads and streets are daily swept by the Municipal sweepers, and the sweepings collected at fixed spots; from thence they are conveyed by the contractor at his own cost to brick kilns. The sullage of cesspools attached to houses, is removed by Municipal sweepers in leatheren pakhals and thrown on waste land outside the town. | Superintendent ... 1 Peons ... 2 Jamadár ... 1 Road sweepers ... 12 Latrine " ... 4 Pakhálwálas ... 3 Bhisti ... 1 Purchase of three pakhals. | 1,113 | |
| 40 | Jalí ar | The roads and streets are daily swept by Municipal sweepers, and the sweepings removed on buffaloes outside the town, and thence disposed of through a contractor. The night-soil of public latrines and houses is removed by Municipal and private sweepers, respectively, and is disposed of through the same contractor. The dirty water of cesspools of houses is removed in sewage hand carts. | Superintendent ... 1 Jamadar ... 1 Peons ... 4 Road sweepers ... 21 Latrine " ... 7 Bhistis ... 4 Rubbish cart, with driver ... 1 Cart drivers ... 3 Hand carts, with sweepers ... 3 Miscellaneous. | 2,111 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|-------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----|----|--------|----------|-----|----|--------------|-----|----|-------------------|-----|----|---------------------|-----|-----|---------|-----|----|-----------|-----|---|-----------|-----|---|--------|-----|---|-----------------|--|--|-----------|-----|---|-----------------|--|--|----------|-----|---|-----------------|--|--|---------|-----|---|---------------|-----|---|--------------|-----|---|--------------|-----|---|-------|-----|----|--------------|-----|----|-----|-----|----|--------|-----|-----|----------|-----|---|----------|-----|----|---------|-----|---|-------|-----|----|--------------|-----|----|
| | | | | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | Bareilly | ... | <p>Public latrines are cleaned twice daily. Night-soil from private houses is collected in iron covered carts at the dalaos fixed for the purpose within the city, and thence removed to trenching-grounds. From dalaos at the outskirts of the city it is carried on donkeys in bags. The streets and thoroughfares are cleaned by paid sweepers, and the rubbish being collected at certain places is carried to brick kilns.</p> <p>CIVIL LINES.</p> <p>Latrines are cleaned twice daily. Night-soil is removed from pans to iron receptacles and taken by Municipal carts to trenching-grounds, where it is kept buried for three months and then sold to cultivators.</p> | <table border="0"> <tr><td>Superintendent</td><td>...</td><td>1</td><td rowspan="25" style="vertical-align: middle; font-size: small;">31,400</td></tr> <tr><td>Jamadárs</td><td>...</td><td>6</td></tr> <tr><td>Muharrirs</td><td>...</td><td>2</td></tr> <tr><td>Mistri</td><td>...</td><td>1</td></tr> <tr><td>Sweepers</td><td>...</td><td>258</td></tr> <tr><td>Bhistís</td><td>...</td><td>29</td></tr> <tr><td>Chaukidár</td><td>...</td><td>1</td></tr> <tr><td>Chaprásis</td><td>...</td><td>2</td></tr> <tr><td>Kahars</td><td>...</td><td>8</td></tr> <tr><td>Slaughter House</td><td></td><td></td></tr> <tr><td>Muharrirs</td><td>...</td><td>2</td></tr> <tr><td>Slaughter House</td><td></td><td></td></tr> <tr><td>sweepers</td><td>...</td><td>4</td></tr> <tr><td>Slaughter House</td><td></td><td></td></tr> <tr><td>bhistis</td><td>...</td><td>2</td></tr> <tr><td>Khud muharrir</td><td>...</td><td>1</td></tr> <tr><td>Do. chaprási</td><td>...</td><td>1</td></tr> <tr><td>Do. sweepers</td><td>...</td><td>9</td></tr> <tr><td>Carts</td><td>...</td><td>49</td></tr> <tr><td>Hired cattle</td><td>...</td><td>45</td></tr> <tr><td>Men</td><td>...</td><td>98</td></tr> <tr><td>Donkey</td><td>...</td><td>185</td></tr> <tr><td>Jamadárs</td><td>...</td><td>2</td></tr> <tr><td>Sweepers</td><td>...</td><td>27</td></tr> <tr><td>Bhishti</td><td>...</td><td>1</td></tr> <tr><td>Carts</td><td>...</td><td>11</td></tr> <tr><td>Hired cattle</td><td>...</td><td>11</td></tr> </table> | Superintendent | ... | 1 | 31,400 | Jamadárs | ... | 6 | Muharrirs | ... | 2 | Mistri | ... | 1 | Sweepers | ... | 258 | Bhistís | ... | 29 | Chaukidár | ... | 1 | Chaprásis | ... | 2 | Kahars | ... | 8 | Slaughter House | | | Muharrirs | ... | 2 | Slaughter House | | | sweepers | ... | 4 | Slaughter House | | | bhistis | ... | 2 | Khud muharrir | ... | 1 | Do. chaprási | ... | 1 | Do. sweepers | ... | 9 | Carts | ... | 49 | Hired cattle | ... | 45 | Men | ... | 98 | Donkey | ... | 185 | Jamadárs | ... | 2 | Sweepers | ... | 27 | Bhishti | ... | 1 | Carts | ... | 11 | Hired cattle | ... | 11 |
| Superintendent | ... | 1 | 31,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Muharrirs | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mistri | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 258 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhistís | ... | 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaukidár | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chaprásis | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kahars | ... | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Slaughter House | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Muharrirs | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Slaughter House | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| sweepers | ... | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Slaughter House | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| bhistis | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Khud muharrir | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do. chaprási | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do. sweepers | ... | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carts | ... | 49 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hired cattle | ... | 45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Men | ... | 98 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Donkey | ... | 185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhishti | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carts | ... | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hired cattle | ... | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | Bijnor | ... | <p>All the pakka and kachha roads and wells are cleaned early in the morning and the sweepings removed by Municipal carts and collected outside the Municipal limits beyond the populated area. The private sweepers carry away the ordure from private houses, and the Municipal carts from the Civil station bungalows and public latrines, which is trenched outside the populated area beyond the Municipal limits. Public drains are cleaned daily and the foul water is thrown beyond the Municipal limits by sewage carts. The conservancy arrangements are supervised by the Munsarim.</p> | <table border="0"> <tr><td>Jamadárs</td><td>...</td><td>2</td><td rowspan="6" style="vertical-align: middle; font-size: small;">3,023</td></tr> <tr><td>Sweepers</td><td>...</td><td>30</td></tr> <tr><td>Cart-drivers</td><td>...</td><td>8</td></tr> <tr><td>Conservancy carts</td><td>...</td><td>10</td></tr> <tr><td>Bhisti</td><td>...</td><td>1</td></tr> <tr><td>Tools</td><td>...</td><td>24</td></tr> </table> | Jamadárs | ... | 2 | 3,023 | Sweepers | ... | 30 | Cart-drivers | ... | 8 | Conservancy carts | ... | 10 | Bhisti | ... | 1 | Tools | ... | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 2 | 3,023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cart-drivers | ... | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservancy carts | ... | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhisti | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tools | ... | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | Chandpur | ... | <p>Streets, drains, and cisterns of houses are as usual cleaned by sweepers every morning and evening. The sweepings are removed by means of carts, donkeys, and mules and conveyed outside Municipal limits.</p> | <table border="0"> <tr><td>Sweepers</td><td>...</td><td>22</td><td rowspan="5" style="vertical-align: middle; font-size: small;">1,234</td></tr> <tr><td>Bhisti</td><td>...</td><td>1</td></tr> <tr><td>Carts</td><td>...</td><td>9</td></tr> <tr><td>Phaora</td><td>...</td><td>12</td></tr> <tr><td>Miscellaneous items</td><td></td><td></td></tr> </table> | Sweepers | ... | 22 | 1,234 | Bhisti | ... | 1 | Carts | ... | 9 | Phaora | ... | 12 | Miscellaneous items | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 22 | 1,234 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhisti | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carts | ... | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Phaora | ... | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous items | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | Dhámpur | ... | <p>Sweepers clean the roads and streets, and six sweepers are employed on public latrines.</p> | <table border="0"> <tr><td>Carts</td><td>...</td><td>3</td><td rowspan="2" style="vertical-align: middle; font-size: small;">1,237</td></tr> <tr><td>Sweepers</td><td>...</td><td>23</td></tr> </table> | Carts | ... | 3 | 1,237 | Sweepers | ... | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carts | ... | 3 | 1,237 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | Nagína | ... | <p>The city sweepings are removed by conservancy carts to certain parts set apart for the purpose. Outpost for the collection of octroi duty are placed at such points within Municipal limits as the Board determined.</p> | <table border="0"> <tr><td>Sweepers</td><td>...</td><td>42</td><td rowspan="3" style="vertical-align: middle; font-size: small;">2,541</td></tr> <tr><td>Carts</td><td>...</td><td>11</td></tr> <tr><td>Jamadárs</td><td>...</td><td>3</td></tr> </table> | Sweepers | ... | 42 | 2,541 | Carts | ... | 11 | Jamadárs | ... | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 42 | 2,541 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carts | ... | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | Najibabad | ... | <p>The dirty water of cisterns attached to houses and wells is removed through sewage carts by sweepers daily and thrown out of the ábádi. The roads, &c., are cleaned by sweepers, and the drains washed by bhistis, who are employed for the purpose. The sanitation work is looked after by the munsarim and the jamadárs, both morning and evening.</p> | <table border="0"> <tr><td>Jamadárs</td><td>...</td><td>2</td><td rowspan="5" style="vertical-align: middle; font-size: small;">2,938</td></tr> <tr><td>Mates</td><td>...</td><td>2</td></tr> <tr><td>Sweepers</td><td>...</td><td>40</td></tr> <tr><td>Cart drivers</td><td>...</td><td>13</td></tr> <tr><td>Bhisti</td><td>...</td><td>1</td></tr> </table> | Jamadárs | ... | 2 | 2,938 | Mates | ... | 2 | Sweepers | ... | 40 | Cart drivers | ... | 13 | Bhisti | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jamadárs | ... | 2 | 2,938 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mates | ... | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sweepers | ... | 40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cart drivers | ... | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhisti | ... | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| 47 | Budaun | The conservancy work of the town is done by the sweepers through the agency of carts and ponies, &c., roads and streets being cleaned twice a day. | Superintendents ... 2 Mates ... 6 Peons ... 6 Carpenter ... 1 Bhistis ... 13 Sweepers ... 118 Conservancy carts ... 16 Water carts ... 14 Hand " ... 2 Ponies ... 3 Night-soil carts ... 8 | Rs. | 9,974 |
| 48 | Bilsi | The conservancy work of the town is performed by the sweepers maintained by the municipality; refuse, &c., being carried off beyond the Municipal limits. | Jamadár ... 1 Sweepers ... 16 Conservancy carts 3 | 764 | |
| 49 | Ujhani | The conservancy work of the town is done by the sweepers; the refuse, &c., being removed outside Municipal limits by means of three conservancy carts. | Jamadár ... 1 Chaprásí ... 1 Sweepers ... 18 Conservancy carts 3 | 838 | |
| 50 | Sahaswan | Conservancy work of the town is done by the sweepers under the supervision of a jamadár; the refuse being carried out beyond the Municipal limits by buffaloes. | Jamadárs ... 2 Chaprásí ... 1 Sweepers ... 40 Buffaloes ... 7 | 1,824 | |
| 51 | Moradabad | The city sweepings are sold to brick-burners. The filth of the public latrines is removed by conservancy carts and entrenched beyond the inhabited site. The night-soil of the private houses is carried away by private sweepers, and after deodorization, is sold to cultivators. The streets are cleaned morning and evening, and drains washed twice a day. For washing big drains, flush ing tanks have been built in some places. | Conservancy Super- intendent ... 1 Jamadár ... 1 Assistant jamadár 1 Muhibarr ... 1 Conservancy peons 16 Sweepers ... 197 Sakkas ... 54 Carpenter ... 1 Rubbish carts ... 18 Urinal " ... 13 Iron filth " ... 4 Wooden filth ... 8 Buffaloes ... 43 Beldárs ... 2 | 16,846 | |
| 52 | Chandausi | The town sweepings are leased to brick-burners and daily removed under their own arrangement; sweepers, bhistis, barrel and conservancy carts are employed for the work. Night-soil of public latrines is leased to cultivators and daily removed by private sweepers and deposited outside Municipal limits. | Superintendent ... 1 Jamadárs ... 3 Chaprásis ... 4 Bhistis ... 13 Road and drain sweepers ... 48 Latrine sweepers ... 22 Sweepers with rub- bish and barrel carts and buffa- loes ... 10 | 4,655 | |
| 53 | Amroha | Sweepers, bhistis, and conservancy carts are employed. The town sweepings are daily removed by conservancy carts and sold to brick-burners. The night soil of the public latrines is entrenched beyond the Municipal limits and sold to cultivators when in a fit state. The private sweepers also carry away the filth and sell it under their own arrangements. | Superintendent ... 1 Assistant Superin- tendent ... 1 Chaprásis ... 10 Bhistis ... 6 Road sweepers ... 50 Latrine " ... 9 Drain " ... 4 Rubbish cart swee- pers ... 6 Carts ... 6 | 4,714 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| 54 | Sambhal ... | Sweepers, bhitis, and conservancy carts are employed for the purpose. The night-soil is entrenched beyond the Municipal limits, and is sold when in a fit state. City sweepings are leased to brick-burners. | Superintendent ... 1 Jamadárs ... 2 Chaprásis ... 7 Bhitis ... 9 Roads sweepers ... 51 Latrine " 28 Rubbish carts ... 7 Cart sweepers ... 7 Hand carts ... 8 Barrel " 2 Chaukidár ... 1 | 4,592 | Rs. |
| 55 | Suábjahánpur... | The sweepings of roads and mohallas are collected in dust bins, and thence carried off by means of 17 dust-carts. Part is used to fill up hollows, and the remainder is sold to brick kiln proprietors. Night-soil of private and public latrines is removed by private and Municipal sweepers in baskets collected; the former, at certain places in the mohallas, and the latter in filth depots attached to the latrines and thence carried on donkeys in sack panniers to brick kilns outside Municipal limits, and to fields within and outside them. In brick kilns the night-soil is mixed with dry sweepings and used for burning bricks, whilst in fields it is buried in pits three feet deep in layers of 2 to 2½ feet, and is used when deodorized for manuring purposes. The night soil of private latrines has first to be purchased by the municipality from sweepers before being sold to cultivators. The profits are credited to the Municipal Fund after defraying all charges including those of the establishment maintained for preparing accounts and exercising supervision. The sale proceeds of manure in the year amounted to Rs. 2,202-6-3. | Girdáwars ... 2 Jamadár ... 1 Peons ... 6 Bhitis ... 25 Sweepers ... 193 Coolies ... 18 Conservancy carts 33 Hired carts ... 2 Hired cattle ... 38 Contingencies and miscellaneous. | 14,359 | |
| 56 | Tilhar ... | Dry sweepings are collected twice daily in appointed places in several mohallas. They are disposed of in two ways: (1) in filling up certain hollows; (2) by sale for use in brick kilns. The night-soil of private houses is removed by the public mohalla sweepers, and that of the latrines, by the Municipal sweepers, to the assigned places, outside the town, and there buried in pits and well covered with earth. At the end of the year it is sold to contractors, who sell it to cultivators. The refuse water of private houses is collected in receptacles which are emptied daily by Municipal sweepers, and the water from thence carried away in barrel carts and thrown into the Sarow Bhansi nálás or into broken up fields. A staff of 46 sweepers is maintained for the above purposes, and for cleaning the public latrines, and also for sweeping public roads and streets of the town. | Superintendent ... 1 Bhitis ... 4 Sweepers ... 46 Buffaloes ... 9 Donkeys ... 3 Beldars ... 2 Jamadárs ... 2 | 2,931 | |
| 57 | Pilibhit ... | The filth from public latrines is removed by means of conservancy carts, and after being trenched, it is sold to cultivators for agricultural purposes. General rubbish is removed by brick-burners at their own expense. Roads and drains are invariably swept and cleaned twice a day. Sweepers are employed on latrines who look after them from morning to evening. | Men ... 151 Carts ... 19 Hand carts ... 2 Cattle ... 19 | 9,013 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|
| 58 | Bisalpur | Town sweepings are sold by auction every year and removed by means of carts and donkeys to the outskirts of the municipality to be used in kilns for burning bricks. Latrine refuse is removed by private sweepers and deposited by them in pits outside the Municipal limits. Roads and drains are cleaned and flushed daily by the conservancy establishment. | Men ... 29 Cattle ... 4 Carts ... 4 | Rs. 1,361 | |
| 59 | Cawnpore | The night-soil from the Municipality is removed by 144 iron and wooden carts and trenched at Narainpore. The night-soil from the Civil station is removed departmentally during the night only. The city sweepings are removed by means of carts made of wood. The road and surface drains and sewers are cleaned daily and flushed by hoses from the water-works hydrants. There are 28 free latrines kept by the Board, and 25 private latrines maintained by sweepers, who take fees from the visitors. There are about 107 dust bins and 76 urinals. Phenyle is used nals, sewers, and latrines. | Road sweepers ... 401 Latrine and urinal sweepers ... 174 Night-soil carts ... 144 Other conservancy carts ... 73 European Inspectors ... 2 Darogha ... 1 Jamadárs ... 14 Bhistis ... 105 Turncocks ... 35 Beldárs ... 6 Labourers ... 51 Pairs of bullocks ... 2 Sweepers on flushing drains ... 29 Jalads for killing dogs and removing dead animals ... 8 | 76,842 | |
| 60 | Fatehpnr | The city sweepings and filth are removed by Municipal sweepers on carts and buried in trenches outside Municipal limits. | Darogha ... 1 Jamadárs ... 1 Chaprássi ... 1 Sweepers ... 64 Contractor ... 1 Cattle ... 16 Carts ... 23 | 3,680 | |
| 61 | Bánda | Roads and streets, kachcha and pakka houses, are all cleaned daily by sweepers sweepings removed and by carts to brick-kilns outside the ábádi. The night-soil from public latrines is trenched in the nazúl away from the ábádi. The deposit of the private latrines is removed by baskets to the nearest trenches. | Jamadár ... 1 Lance Jamadár ... 1 Sweepers ... 76 Cartmen ... 26 Beldárs ... 7 Miscellaneous charges. | 5,088 | |
| 62 | Allahabad | Roads.—The roads are cleaned twice daily. The rubbish is collected in dust-bins, and carried away by the Government Grass Farm, to whom it has been sold. Drains are flushed and swept daily. Latrines.—The night-soil from the private latrines, is carried to the Municipal in latrines there placed in Messrs. Crowley & Co.'s carts till it is removed, which is done twice daily. The night-soil is trenched, partly at the Sewage Farm and partly on the Government Grass Farm, lands. A resident male sweeper and female sweeper live in quarters especially built for them at each latrine. | Inspectors ... 7 Jamadárs ... 18 Mates ... 7 Peons ... 12 Sweepers ... 547 Bhistis ... 17 Beldárs ... 50 Night-soil carts ... 187 Sewage hand barrows ... 189 Rubbish carts ... 4 Bucketmen ... 33 Muhammirs ... 2 Farrashes ... 5 Chaukidárs ... 2 Carts and drivers, ... 4 Cattle Inspectors, ... 1 Miscellaneous and contingencies. | 63,561 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| 63 | Jhánsi | Drains, urinals, streets, bázár roads, and lanes are cleaned by Municipal sweepers, under the supervision of the chaprásis, daroghas, and Sanitary Inspector. Latrines are cleaned twice daily; night-soil from latrines is removed by Municipal carts, and that from private houses is removed by private sweepers and carried to trenching-fields, from whence it is sold to cultivators. | Sanitary Inspector 1 Darogahs ... 2 Chaprásis ... 8 Latrine sweepers 20 Trenching sweepers ... 6 Road sweepers ... 92 Dust carts ... 22 Night-soil carts ... 11 Urine " ... 10 Bústis ... 6 Sweeper on urinals ... 1 Sweepers on slaughter-houses, 3 | Rs. | 14,260 |
| 64 | Mau Ránipur | The town is cleaned by sweepers and the filth removed by conservancy carts and deposited in pits, from whence it is sold to cultivators. | Jamadár ... 1 Naib-Jamadár ... 1 Sweepers ... 30 Cart-drivers ... 15 Conservancy carts 16 | 2,764 | |
| 65 | Orai | The city sweepings and refuse are carried away in conservancy carts, and foul water in sewage ones. | Darogha ... 1 Sweepers ... 14 Rubbish carts ... 7 Sewage " ... 3 Bullocks ... 10 Drivers ... 10 Jamadán ... 1 Hand-carts ... 2 | 1,690 | |
| 66 | Kálpi | All roads, both kachcha and pakka, and lanes are cleaned every morning; the sweepings of the town are carted away outside the limits of the Municipality and are sold occasionally. The ordure is carried away by private sweepers and trenched beyond the populated area by the Municipal sweepers employed for the purpose. Pakka drains are also cleaned daily and the filth is thrown beyond the Municipal limits. | Jamadár ... 1 Head sweeper ... 1 Sweepers on various works ... 44 | 2,008 | |
| 67 | Kúnch | Refuse of houses is thrown into dust-bins by private individuals and therefrom it is removed by Municipal carts. Filthy water is conveyed by means of sewage and hand-carts and thrown outside the town. Night-soil is conveyed by private sweepers to trenches where it lies buried till it turns into manure and then it is sold to cultivators. Public roads, drains and streets are swept twice a day. | Jamadár ... 1 Peon ... 1 Sweepers ... 5 Cart sweepers ... 2 Hand cart sweepers 4 Road and drain sweepers ... 14 | 1,498 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| | | | | Rs. | |
| 63 | Lalitpur | ... The sweepers cart off sweepings daily, and they keep the streets and lanes clean. | Conservancy Superintendent ... 1 Jannadár ... 1 Sweepers ... 52 Feed and keep of cattle. Repairs of carts. Purchase of buffaloes. Construction of carts. Expenditure of plague huts. Miscellaneous charges. | 8,004 | |
| 69 | Benares | ... City sweepings are removed in rubbish carts and refuse of latrines in night soil carts. | Health Officer ... 1 Mubarris ... 2 Conservancy Inspector ... 1 Conservancy Sub-Inspectors ... 8 Peons ... 13 Sweepers ... 565 Bhistis ... 35 Coolies ... 10 Filth cart drivers, 60 Contingencies, Miscellaneous charges. | 61,834 | |
| 70 | Mirzapur | ... The road sweepers commence the work of sweeping the city roads at 4 A. M. The road sweepings, as well as those of the shops and houses, are collected on the road sides, and are removed by dust carts and thrown into hollows at Kotghat, Imarti Talab and Tarkapur. A portion of the sweepings is sold to the brick-burners. The surface drains are daily washed early in the morning by sweepers and bhistis. Covered drains are cleared by beldárs and the filth taken out of them is thrown into the hollows with the sweepings. The night-soil of public latrines is removed by airtight carts and deposited in the trenching grounds. | Inspector ... 1 Road sweepers ... 207 Latrine " ... 53 Cattle ... 40 Conservancy carts ... 56 Cart-drivers ... 35 Hand barrows ... 17 Beldárs ... 20 Bhistis ... 27 Mates ... 10 Chaprisis ... 7 Jannadár ... 1 Dormas ... 2 Chaukidár ... 1 | 19,317 | |
| 71 | Chunar | ... There is no system of flushing drains. Persons of the better class keep private sweepers, who convey the night-soil from their houses outside the municipal limits. Night-soil carts are used only for public latrines. | Superintendent ... 1 Dafadar ... 1 Cart-drivers ... 6 Sweepers ... 21 Bhistis ... 1 Buffaloes ... 6 Dust carts ... 4 Night-soil carts ... 2 | 1,747 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|-----------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|
| 72 | Jaunpur ... | The pakka roads are all cleaned every morning between the hours of 3-30 and 6 A.M., and the streets and bye-lanes in the afternoon. Latrines are kept clean at all hours. The night-soil from these latrines is removed daily in iron air-tight carts and sold to cultivators and buried outside Municipal limits for manuring purposes; but the filth of certain latrines, where carts have no access, is buried in pits close to the latrines and subsequently removed when deodorized. There is no general system of drainage in this Municipality. Drains are kept thoroughly clean. | Inspector ... 1 Dafadar ... 1 Chaprasis ... 6 Blhistis ... 6 Beldars ... 5 Sweepers ... 111 Bullocks ... 9 Buffaloes ... 9 Rubbish carts ... 7 Small " ... 8 Urinal : ... 10 Miscellaneous charges... | Rs. 6,585 | |
| 73 | Gházipur ... | The metalled roads are cleaned every day early in the morning. Streets and lanes are also cleaned in the day time. Latrines are cleaned every day; the night-soil and city sweepings are daily removed by means of donkeys and sold to cultivators. | Sweepers ... 157 Jamadars ... 3 Superintendent ... 1 Peons ... 7 Gwalas ... 2 Blhistis ... 8 Bullocks ... 19 Beldars ... 2 Conservancy carts... 41 Urinals ... 11 The drains are cleaned by sweepers and blhistis. | 10,600 | |
| 74 | Ballia ... | Roads, lanes, streets &c. are cleaned by Municipal sweepers. By having a sufficient number of latrines improved by the use of disinfecting powder wells are kept clean regularly. Necessary arrangements are made for the removal of night-soil. | Darogah ... 1 Chaprasi ... 1 Sweepers ... 31 | 2,195 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| | | | | Rs. | |
| 75 | Gorakhpur | There are 21 pakka and kachcha latrines in the city ; these latrines, as well as the slaughter-houses, are cleaned twice daily, the soil from the former, and the refuse from the latter, are carried beyond the limits of the city in air-tight night-soil carts, and there buried in trenches, and later on disposed of as manure when ripe for the purpose. Private latrines are cleaned by private servants who carry the soil to the depôts in the city. The roads, lanes, and squares are swept and watered each morning and evening and sweepings deposited on the roadside, and a little later on carried away in rubbish carts to the depôts selected for the purpose. | Conservancy Inspectors ... 2 Muhrarr ... 1 Jamadârs ... 10 Beldârs ... 12 Sweepers ... 100 Female sweepers ... 6 Drivers ... 47 Bhisti ... 1 Dust-carts ... 13 Conservancy carts ... 34 Hand-barrows ... 3 Khatta Jamadârs ... 2 | 15,219 | |
| 76 | Azamgarh | Some sweepers sweep the roads of the city every morning. All the drains are washed once a day. Some in the morning and others in the evening. Night-soil is removed by Crowley carts and is sold to contractors who use it for manuring purposes. The latrines are inspected twice daily by the Conservancy Superintendent. | Conservancy Superintendent ... 1 Jamadârs ... 4 Bhistis ... 14 Sweepers ... 52 Hand cart-drivers ... 11 Conservancy cart-drivers ... 10 Bullocks ... 7 | 4,157 | |
| 77 | Almora | The town is divided up between the Municipal sweepers, a certain number of whom are told off for mohalla work and private latrines ; the rest for public latrines. The sweepings are carried on mens' heads outside the town and are burnt. Night-soil from private houses and public latrines is buried superficially in the fields taken up for the purpose. Three additional latrines were erected for the area recently taken within Municipal limits. | Daroghs ... 1 Jamadâr ... 1 Sweepers ... 44 Bhisti ... 7 Beldârs ... 3 Mason ... 1 | 3,437 | |
| 78 | Naini Tal | The settlement is sub-divided into ten circles. A Head Sanitary Inspector, with a Sub-Sanitary Inspector and an efficient staff of sweepers, carry out conservancy arrangements. The bâârs are worked under the same supervision, but by a separate staff of sweepers and one high caste jamadâr in each bââr. The filth from the bâârs is removed to the pail depôts on the main sewer line. The roads and drains are swept and cleaned by a staff of sweepers who have their beats told off to them. The conservancy of homes outside the bâârs is carried out by monthly paid sweepers, who remove night-soil and keep the latrines in compounds clean. All night-soil from public and private latrines is removed in air tight pails. That from bâârs and houses within a prescribed area is taken to pail depôts, and outside such area, to pits which are outside the water shed area. The fluids are trenched on the several estates, as it is not possible to carry | Head Sanitary Inspector ... 1 Sub Sanitary Inspector ... 1 Jamadârs ... 2 Sweeper Jamadârs for season ... 12 Contractor to cart bââr sweepings and refuse to a shoot about a mile down the new cart road ... 1 Sweepers during the season—April to October—employed on houses, roads, pits, pail depôts, bâârs and rounds ... 244 Sweepers during winter (November to March) for houses, roads, pits, pail depôts, bâârs and rounds ... 137 | 20,188 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| | | them away in the same way and to the same places as is done with solids. There are 80 courtyard connections to trap fluid discharges from Upper Bázár to sewer pipes. The refuse of Upper Bázár is carted down the cart-road for over a mile and thrown into a ravine at a cost of Rs. 49 per month. The day litter is disposed of in an Incinerator near the Malli Tal Bázár. The refuse from the Lower Bázár is thrown over the cliff face into the bed of the Ballia Rivine. The refuse and litter on private estates is trenched or burnt. | | Rs. | |
| 79 | Haldwáni | The town sweepings are carried away to a distance of about a mile outside the town and buried. | Superintendent ... 1 For summer and winter ... 70 Jamadárs ... 2 Bhistis ... 3 Carts ... 4 | 3,694 | |
| 80 | Káshipur | The town refuse is sold by contract, both sweepings and night-soil removed twice daily to a distance from the town. | Darogha ... 1 Jamadárs ... 3 Bhistis ... 6 Sweepers ... 30 Miscellaneous. | 1,728 | |
| 81 | Lucknow | (1) Roads.—Roads are cleaned daily, both in the morning and evening. Kachcha laues are cleaned periodically. The rubbish is collected at rubbish dépôts appointed for the purpose and is carried away either by grain parchors, or trenched. (2) Drains.—Roadside drains are cleaned immediately after the roads have been swept. The main drains are then flushed by a separate establishment between 8 A.M. and 12 noon. (3) Latrines.—Resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines is stored at the filth dépôts, where the private sweepers also collect the filth from their respective mohullas. The filth from these dépôts is carried away by conservancy carts to the trenching-grounds or cultivator's fields between 7 A.M. and 4 P.M., after which no private sweeper is permitted to deposit filth at the public dépôts and the filth collected at the public latrines after 4 P.M. is kept at the filth sheds attached to the latrine, carefully covered over with a thick layer of earth. The night-soil from the Civil Lines is removed by conservancy carts at night between the hours of 9 P.M. and 4 A.M. The trenches are 2 feet deep and kept covered with a thick layer of earth. | Daroghas ... 2 Jamadárs, Dafadárs, patrols, &c. ... 36 Cart-drivers ... 130 Latrine sweepers ... 307 Beldárs ... 40 Bhistis ... 114 Road sweepers ... 442 Establishment for cleaning drains... 16 Establishment for slaughter-houses. Conservancy carts and bullocks ... 39 Charges for killing dogs. Temporary rainy weather establishment Feed of bullocks and other conservancy contingent charges. | 86,966 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| | | | | Rs. | |
| 82 | Unso | ... Road sweepings and latrine sweepings are removed, also the night-soil, and buried. | Dafadár ... 1 Cart-drivers ... 6 Beldárs ... 2 Latrine sweepers ... 10 Road ... 22 Slaughter House ... 1 Bullocks ... 6 Conservancy carts ... 6 Hand carts ... 2 | 1,997 | |
| 83 | Rao Bareli | ... Roads and lanes are swept by a regular establishment of sweepers. Pakka drains are daily washed by sweepers and bhitis ; rank vegetation is cleaned by daily labour. | Inspector ... 1 Janmadárs ... 2 Cart-man ... 1 Herdsman ... 2 Bhitis ... 4 Beldárs ... 4 Sweepers ... 80 Cattle ... 15 Rubbish carts ... 13 Night-soil carts ... 4 Carts for conservancy work ... 12 | 5,451 | |
| 84 | Sitapur | ... The night-soil of latrines and houses is trenched in fields outside the town ; sweepings are collected at different places fixed for them and sold generally by auction. The receptacles for foul water attached to houses are cleaned every day. | Jamadár ... 1 Chaprásis ... 3 Beldárs ... 8 Road sweepers ... 34 Latrine " ... 24 Drain " ... 6 Bhitis ... 5 Drivers of conservancy carts ... 22 Mális ... 4 Herdsman ... 1 Carts ... 29 Bullocks ... 13 Buffaloes ... 18 | 7,381 | |
| 85 | Khairabad | ... The night-soil is trenched near the latrines ; it is removed by sweepers at their own cost. The city sweepings are carried as far as possible to places fixed for them. The dirty water from houses is collected in receptacles which are cleaned by private sweepers. | Chaprásis ... 3 Beldárs ... 3 Roads sweepers ... 9 Latrine " ... 9 Cart-drivers ... 3 Buffaloes ... 3 | 1,382 | |
| 86 | Haridol | ... The trenching system of method has been introduced. Night-soil is removed to 8 small trenching grounds near public latrines, but away from the inhabited houses and wells. Sweepings are collected in dust-bins constructed for the purpose and thence carted off to damping-grounds. | Janadár ... 1 Assistant Jamadár ... 1 Sweepers ... 45 Female sweepers ... 8 Beldárs ... 4 Bhitis ... 3 Carts ... 6 Slilage carts ... 6 | 3,626 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| 87 | Shahabad | Sweepings are removed in carts to places, fixed by the Board, far from the ábádi. Night-soil of public and private latrines being trenched to be converted into manure is sold to cultivators. | Jamadár ... 1 Sweepers ... 43 Female sweepers... 7 Supervisor ... 1 Muharrirs ... 2 Carts ... 4 Sewage carts ... 2 Buffaloes ... 7 | Rs. | 3,039 |
| 88 | Sandila | Latrine impurities are removed beyond the limits of the town, and are trenchéd in the field occupied by the municipality. City sweepings are first collected in various walled enclosures, where they are sold to cultivators and contractors. The latter use it in burning lime and brick-kilns. | Jamadár ... 1 Sweepers ... 41 Female sweepers... 5 Carts ... 9 Buffaloes ... 8 | 2,136 | |
| 89 | Sandi | Thirteen sweepers daily clean lanes and roads. There are five latrines, of which three are public and they have one male and one female sweeper each, while the remaining two latrines are allowed one female sweeper each. Sweepings and manure are removed to places at a distance far from the ábádi by means of carts and are sold there. There are two carts for removing dirty water. | Jamadár ... 1 Sweepers ... 22 Female sweepers... 5 Carts ... 4 Buffaloes ... 6 | 1,212 | |
| 90 | Piháni | Roads are daily cleaned by sweepers. The refuse and rubbish are deposited and sold in places fixed by the Board outside the ábádi. | Jamadár ... 1 Sweepers ... 15 Asses ... 6 Buffaloes ... 3 Cart ... 1 Sewage cart ... 1 | 660 | |
| 91 | Lakhimpur | Road sweepings are removed by carts, and used for manure. In latrines the dry earth system is in force. The night-soil is collected in carts to a site west of the town and buried in shallow trenches and afterwards sold to cultivators. It is trenched near some of the latrines. | Jamadár ... 1 Assistant Jamadár 1 Sweepers ... 27 Cartmen ... 4 Beldárs ... 2 Females sweepers 5 Buffaloes ... 6 Conservancy carts 5 Ditto buckets 25 Bullocks ... 2 Bhisti ... 1 | 2,416 | |
| 92 | Mubamdi | Road sweepings are removed by carts; the night-soil is buried in trenches outside the town and sold. | Sweepers ... 11 Cartmen ... 2 Carts ... 2 | 681 | |
| 93 | Fyzabad | The resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines and private privies is stored at the filth depots and afterwards removed to trenching-grounds. The streets and lanes are swept daily both morning and evening. The rubbish collected at rubbish depots is sold to brick burners. | Inspectors ... 2 Clerks ... 2 Peon ... 1 Jamadárs ... 8 Bhistis ... 13 Sweepers ... 287 Cart-drivers ... 101 Beldárs ... 10 Buffaloes and bullocks 53 Conservancy carts 79 Slaughter-house es-tablishment .. 4 Herdsmen ... 2 Other sweepers ... 59 Chaukidárs ... 7 Hospital Assistants 3 Clerk on plague duty ... 1 | 25,276 | |

APPENDIX J—(continued).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| | | | | Rs. | |
| 22 | Tinda | ... | The filth from latrines is removed to the repositories adjacent to them, whence it is carried by conservancy carts to the general trench outside the municipality and buried in trenches, six feet deep whence it is sold to cultivators by the contractor. The deposits of the private privies is carried in baskets to the nearest repository by sweepers employed by the owners of houses. City sweepings are collected in dust-bins, whence they are sold to cultivators when turned into manure. | 2,651 | |
| 23 | Gonda | ... | Roads, lanes and streets are cleaned twice a day by sweepers and sweepings removed to fields outside the inhabited area to be sold to cultivators as manure. Principal roads are watered every morning and evening, during summer, by means of watering carts. The drains are flooded by bhistics and washed by sweepers. The night-soil from public latrines, situated within the inhabited area, is removed to trenches outside the town by means of filth carts, and from those outside the inhabited area, is trenched in fields close to them. The refuse of the private latrines is carried to the nearest trenches by the sweepers employed by the owners of the houses. | 4,634 | |
| 26 | Nawâbganj | ... | All the streets and drains are daily cleaned by the sweepers. There are eight latrines in working order, besides one in the sarâi. Sweepers clean latrines. | 1,405 | |
| 27 | Uttâula | ... | The streets, latrine, and ground round the wells are cleaned daily, both in the morning and evening, by the sweepers. | 850 | |
| 28 | Iâlâmpur | ... | Dry-earth system and burial of night-soil in trenches. | 1,387 | |
| | | ... | The night-soil is removed and trenched in shallow trenches and filled with dry earth from above; sweepings also removed out side the town. The drains are flushed in the main bazar. | 4,888 | |

APPENDIX J—(concluded).

| Serial number of Municipality. | Name of Municipality. | Mode of conservancy. | Strength of scavenging establishment in men, cattle, and plant. | Cost. | Remarks. |
|--------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------|
| | | | | Rs. | |
| 100. | Nánpára | ... The town refuse is collected in rubbish depôts and is bought either by brick-burners or by other private persons to fill up pits with. The night-soil is regularly removed and trenched outside the town. | Men ... 44 Cattle ... 8 Carts ... 8 | 1,952 | |
| 101. | Bhinga | ... Daily cleaning and sweeping of the town by sweepers and removing the sweepings by carts and general supervision by a jamadár and members. | Sweepers ... 12 Latrine sweepers ... 4 Cart-men ... 2 Carts ... 3 Buffaloes ... 2 Trenching sweeper 1 Jamadár ... 1 | 811 | |
| 102. | Sultánpur | ... Every street, lane and open space is daily swept. The city sweepings and liquid matter are removed by six carts kept for the purpose. The night-soil is removed by the sweepers in baskets sufficiently covered with earth and ashes and is trenched out of the town in the land reserved for the purpose; the drains are cleaned and flushed daily, and phenyle is occasionally used, the urinals are also cleaned daily. | Refuse carts ... 6 Water " ... 3 Bullocks ... 6 Men ... 49 | 2,488 | |
| 103. | Bela (Partáb-garb). | By sweepers and conservancy carts drawn by sweepers, buffaloes and bullocks. Roads and streets are cleaned by sweepers and sweepings are carried away by rubbish carts; one hand barrow is used for carrying dirty water. Public drains are flushed. | Conservancy Super-intendent 1 Jamadár ... 1 Sweepers ... 20 Rubbish carts ... 5 Bhisti ... 1 Latrine sweepers ... 8 Hand barrow ... 1 | 1,963 | |
| 104. | Nawábganj (Bara Banki). | The system of dry earth is observed in public latrines. Night-soil is at first collected in receptacles attached to latrines, whence it is daily carted away to trenching places, where it is buried for six months and then dug out. The city sweepings and house refuse are thrown into dust-bins and subsequently carted daily to fixed places outside the town. | Jamadár ... 1 Assistant Jamadár 1 Conservancy cart-drivers ... 16 Bhistis ... 9 Pump-drivers ... 4 Sweepers ... 58 Rubbish carts ... 9 Night-soil carts ... 5 Urinal cart ... 1 Hand " ... 1 Cattle ... 17 Charawallas ... 2 | 5,279 | |
| | | | GRAND TOTAL { 1898-99 1897-98 | 8,51,368 8,68,901 | |

APPENDIX K.

Statement showing the number of schools in the Municipalities of the North-Western Provinces and Oudh, managed or aided by Municipal Boards, the number of pupils, and the Municipal contribution paid during the year 1898-99.

| Serial number of Municipality. | Name of Municipality. | Number of schools. | Number of pupils at close of the year. | Annual Municipal aid. | Remarks. |
|-----------------------------------|-----------------------|--------------------------|----------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Rs. |
| 1 | Dehra ... | 2 | 84 | 219 | Two Lower Primary schools for boys. |
| 2 | Mussoorie ... | 3 | 229 | 300 | Three Secondary schools. |
| 3 | Saharanpur ... | 10 | 488 | 1,389 | Two High schools, and two Upper Primary schools, for boys, and six Lower Primary schools for girls. |
| 4 | Hardwár Union | 16 | 631 | 500 | One High and one Middle Vernacular school for boys, one Upper and thirteen Lower Primary schools. |
| 5 | Deoband ... | 3 | 289 | 473 | One High and one Middle Vernacular school and one Lower Primary school for boys. |
| 6 | Roorkee ... | 2 | 375 | 660 | One High and one Middle school for boys. |
| 7 | Muzaffarnagar | 6 | 291 | 846 | One High school, one Primary Branch school and four special schools for boys. |
| 8 | Kandhla ... | 2 | 37 | 605 | One High and one Middle school for boys. |
| 9 | Kairana ... | 2 | 33 | 374 | One High and one Middle school (English) for boys. |
| 10 | Meerut ... | 8 | 790 | 8,393 | Two Middle schools (English) for boys, one Upper, and two Lower Primary schools for boys, two Lower Primary schools for girls and one other school (Training school). |
| 11 | Gházíabad ... | 2 | 251 | 587 | One Middle school (English) and one Lower Primary school for boys. |
| 12 | Shahdéra ... | 1 | 67 | 57 | One Lower Primary school for boys. |
| 13 | Baraut ... | 1 | 28 | 466 | Ditto. |
| 14 | Bághpat ... | 2 | 55 | 296 | Two Lower Primary schools for boys. |
| 15 | Hapur ... | 2 | 185 | 2,096 | One Middle school (English) and one Upper Primary school for boys. |
| 16 | Pillibha ... | 1 | 28 | 129 | One Lower Primary school for boys. |
| 17 | Sardhana ... | 1 | 50 | 420 | One Upper Primary school for boys. |
| 18 | Mawana ... | 1 | 35 | 211 | One Lower Primary school for boys. |
| 19 | Balandshahr | 7 | 474 | 1,063 | One High school (English) and one Middle Vernacular school, four Lower Primary schools for boys and one for girls. |
| 20 | Angráshahr ... | 2 | 147 | 501 | One Middle (English) and one Middle Vernacular school for boys. |
| 21 | Kurjá ... | 8 | 487 | 1,261 | One High, one Middle, and one Middle Vernacular school for boys, five Lower Primary schools for boys. |
| 22 | Sikandrabad | 9 | 419 | 801 | One High school (English) and one Middle Vernacular school for boys, seven Lower Primary schools for boys. |
| 23 | Kotl (Allágárb) | 5 | 511 | 3,867 | One Highschool (English) four Lower Primary schools for girls. |
| 24 | Hilma ... | 2 | 263 | 3,313 | One Middle school and one Upper Primary school for boys. |
| 25 | Atrauli ... | 1 | 179 | 592 | One Lower Primary school for boys. |
| 26 | Shambra Rao | 1 | 126 | 569 | Ditto. |

APPENDIX K—(continued).

| Serial number of Municipality. | Name of Municipality. | Number of schools. | Number of pupils at close of the year. | Annual Municipal aid. | Remarks. |
|-----------------------------------|--------------------------------|-----------------------|----------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Rs. | |
| 27 | Mutra | 4 | 152 | 1,883 | Four Primary schools for boys. |
| 28 | Brindaban | 1 | 58 | 1,576 | One Middle school (English) for boys. |
| 29 | Kosi | 1 | 64 | 115 | One Primary school for boys. |
| 30 | Agra | 13 | 1,687 | 7,982 | Agra College, St. John's College, Victoria High school and the Mosidam school, one Upper and one Lower Primary school for boys and seven Zenana schools for girls. |
| 31 | Firozabad | 1 | 63 | 732 | One Middle school (English) for boys. |
| 32 | Fatehgarh-cum-Farukh- abad. | 4 | 496 | 1,332 | Two High schools and one Middle school for boys, and one Upper Primary school for boys. |
| 33 | Mainpuri | 4 | 312 | 789 | One High school (English) and one Middle school (English) for girls, one Lower Primary school for boys and one for girls. |
| 34 | Etawah | 4 | 491 | 1,374 | One Middle Vernacular school for boys, two Upper Primary schools for boys and one Lower Primary school for girls. |
| 35 | Etab | 2 | 238 | 472 | One Middle school (English) and one Middle Vernacular school for boys. |
| 36 | Soron | 3 | 223 | 638 | One Upper and Lower Primary school for boys and one Upper Primary school for girls. |
| 37 | Kusganj | 4 | 354 | 1,080 | One Middle school (English) and one Middle Vernacular school for boys, one Lower Primary school for boys and one for girls. |
| 38 | Jalesar | 2 | 43 | 276 | Two Lower Primary schools for girls. |
| 39 | Marchra | 2 | 50 | 178 | One Middle school (English) and one Upper Primary school for boys. |
| 40 | Bareilly | 10 | 1,037 | 8,999 | Bareilly College, one High and two Middle (English) and one Middle (Vernacular) school for boys, two Upper and two Lower Primary schools for boys and one Lower Primary school for girls. |
| 41 | Bijuor | 7 | 658 | 372 | Two High schools for boys, one Upper and two Lower Primary schools for boys. |
| 42 | Chandpur | 9 | 348 | 192 | One Middle Vernacular school for boys and eight Lower Primary schools. |
| 43 | Dhumpur | 7 | 511 | 378 | Two High schools, one Middle school (English) and one Middle Vernacular school for boys, three Lower Primary schools for boys. |
| 44 | Nagina | 2 | 287 | 200 | One High school (English) and one Middle Vernacular school for boys. |
| 45 | Najibabad | 18 | 536 | 968 | One Middle school, and one Middle Vernacular school for boys, and 16 Lower Primary schools for boys. |
| 46 | Budaun | 24 | 974 | 2,036 | Two High schools, and one Middle Vernacular school for boys, three Upper Primary schools for boys, and five for girls, thirteen other schools. |
| 47 | Bilsi | 1 | 80 | 90 | One Upper Primary school for boys. |
| 48 | Ujhani | 3 | 293 | 252 | One pargana school for boys and one High school (English) and a Lower Primary free school for boys. |
| 49 | Sahaswan | 5 | 270 | 375 | One High school and four Lower Primary schools for boys. |
| 50 | Moradabad | 8 | 781 | 1,800 | One High school, four Upper schools and one Lower Branch school for boys, and two Lower Primary schools for girls. |
| 51 | Chandausi | 1 | 61 | 1,574 | One Middle school (English) for boys. |
| 52 | Amroha | 3 | 177 | 1,508 | Three Lower Primary schools for boys. |
| 53 | Sambhal | 3 | 152 | 1,522 | One Middle school (English) one (Vernacular) Upper and one Lower Vernacular Primary school for boys. |

APPENDIX K—(continued).

| Serial number of Municipality | Name of Municipality. | Number of schools. | Number of pupils at close of the year. | Annual Municipal aid. | Remarks. |
|----------------------------------|-----------------------|--------------------|----------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 54 | Shahjahanpur | ... | 11 | 771 | Rs. 3,172 Eight Lower Primary schools for boys, one High for boys (English), one Middle school for boys (Vernacular), and one Technical school. |
| 55 | Tillár | ... | 3 | 294 | 648 One Middle Vernacular school and two Lower Primary schools for boys. |
| 56 | Pilibhit | ... | 8 | 449 | 6,610 One High school, one Middle Vernacular, four Primary schools for boys, and two Lower Primary schools for girls. |
| 57 | Bisalpur | ... | ... | ... | |
| 58 | Cawnpore | ... | 9 | 585 | 1,557 One High school (English) and eight Upper Primary schools for boys. |
| 59 | Fatehpur | ... | 4 | 127 | 600 One High school (English) and three Lower Primary schools for boys. |
| 60 | Banda | ... | 7 | 244 | 1,177 Three Upper Primary schools for boys and four Sanskrit schools for boys. |
| 61 | Allahabad | ... | 20 | 1,401 | 5,423 Three High and two Middle schools for boys, seven Upper and seven Lower Primary schools for boys and one Upper Primary school for girls. |
| 62 | Jhansi | ... | 12 | 710 | 1,914 One High school, nine Primary schools, and two girls' schools. |
| 63 | Mau Ráripur | ... | 8 | 194 | 673 Eight Upper Primary schools for boys. |
| 64 | Lalitpur | ... | 3 | 137 | 983 One Middle school (English) and one Middle Vernacular school and a Lower Primary school for boys. |
| 65 | Orai | ... | 2 | 134 | 589 One High school (English) for boys, and one Lower Primary school for boys. |
| 66 | Kálpi | ... | 3 | 124 | 1,426 One Middle school (English) and two Lower Primary schools for boys. |
| 67 | Kanch | ... | 7 | 263 | 1,812 One Middle school (English) and six Lower Primary schools for boys. |
| 68 | Belarés | ... | 28 | 1,513 | 2,903 Two High schools (English) and five Upper and twenty-one Lower Primary schools for boys. |
| 69 | Mirzapur | ... | 4 | 1,203 | 1,790 Nineteen Lower Primary schools for boys, and five for girls. |
| 70 | Chinár | ... | 3 | ... | 281 One Tahsili, one Mission and a Sanskrit school. |
| 71 | Jasarpur | ... | 5 | 595 | 2,327 Two High schools for boys, one Middle school for girls, two Lower Primary schools for boys. |
| 72 | Gorakhpur | ... | 10 | 1,141 | 2,120 Three High schools (English) for boys, and seven Upper Primary schools for boys. |
| 73 | S. A. | ... | 13 | 641 | 803 One Middle (English) and a Middle Vernacular school for boys, ten Primary schools for boys and one for girls. |
| 74 | Gorakhpur | ... | 16 | 994 | 6,796 One High school (English), 12 Lower Primary schools, two Middle schools for boys, and one Lower Primary school for girls. |
| 75 | Unnao | ... | 6 | 507 | 756 Two High and one Middle school for boys, one Upper and two Lower Primary schools for boys. |
| 76 | Agra | ... | 3 | 109 | 300 Three Lower Primary schools for boys. |

APPENDIX K—(concluded).

| Serial number of Municipality. | Name of Municipality. | Number of schools. | Number of pupils at close of the year. | Annual Municipal aid. | Remarks. |
|-----------------------------------|-------------------------|-----------------------|----------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Rs. | |
| 77 | Naini Tal ... | 1 | 139 | 150 | One High school (English) for boys. |
| 78 | Kashipur ... | 1 | 75 | 1,084 | One Lower Primary school for boys. |
| 79 | Lucknow ... | 22 | 1,447 | 16,343 | One High, one Middle, and one Middle Vernacular school for boys and one for girls. Four Upper and fourteen Lower Primary schools for girls. |
| 80 | Unaо ... | 1 | 46 | 60 | One Primary school for boys. |
| 81 | Rae Bareli ... | 2 | 153 | 815 | Two Lower Primary schools for boys and girls. |
| 82 | Sitapur ... | 8 | 505 | 1,195 | Three Upper Primary schools and four Lower Primary schools for boys and one Lower Primary school for girls. |
| 83 | Khairabad ... | 1 | 99 | 120 | One Middle school (English) for boys. |
| 84 | Hardoi ... | 7 | 818 | 653 | One Middle school and six Primary schools for boys. |
| 85 | Shahabad ... | 16 | 843 | 495 | One Upper Primary (English) and 15 Lower Primary schools for boys. |
| 86 | Sandila ... | 8 | 828 | 864 | One Middle school (English) and one Middle Vernacular school for boys, and six Lower Primary schools for boys. |
| 87 | Sandi ... | 1 | 67 | 150 | One Lower Primary school for boys. |
| 88 | Pihani ... | 5 | 221 | 68 | One Upper Primary school for boys, two Indigenous schools, and one Lower Primary school for girls. |
| 89 | Lakhimpur... | 1 | 62 | 577 | One Lower Primary school for boys. |
| 90 | Fyzabad ... | 9 | 960 | 2,156 | One High and two Middle schools for boys, five Upper Primary schools for boys, and one Upper Primary school for girls. |
| 91 | Tanda ... | 2 | 106 | 685 | One Middle school (English) and one Middle Vernacular school for boys. |
| 92 | Gonda ... | 7 | 256 | 830 | One Middle school (English) and six Primary schools for boys. |
| 93 | Nawábganj... | 2 | 96 | 135 | Two Lower Primary schools. |
| 94 | Utraula ... | 2 | 107 | 404 | One Lower Primary school for boys and one for girls. |
| 95 | Bahraich ... | 4 | 234 | 385 | One Middle Vernacular and three Upper Primary schools for boys and one Lower Primary school for girls. |
| 96 | Sultánpur ... | 2 | 204 | 518 | One High school (English) and one Lower Primary school for boys. |
| 97 | Bela (Partábgarh) ... | 8 | 98 | 498 | Two Lower Primary schools for boys and one for girls. |
| 98 | Nawábganj (Bara Banki), | 5 | 244 | 621 | One High school (English) and four Lower Primary schools for boys. |
| 99 | Bhings ... | 1 | ... | 155 | One Primary school for boys. |
| 100 | Balrampur... | 2 | 198 | 54 | One High school and one Lower Primary school for boys. |
| GRAND TOTAL ... | | 565 | 36,509 | 1,42,419 | |

Statement of Loans made by Government to Municipalities in the

| Serial number of item | Particulars of advances and loans. | Amount of loan sanctioned. | Rate of interest. | Date of order authorizing the loan. | Balance from last year. | Amount advanced this year. | | | Total. |
|-----------------------------|-------------------------------------------------|----------------------------------|----------------------|------------------------------------------------------|----------------------------|-------------------------------|----|----|----------------|
| | | | | | | Rs. | a. | p. | |
| | IV.—LOANS TO MCFARLAIN MUNICIPALITIES. | | Rs. | Rs. | | Rs. | a. | p. | Rs. a. p. |
| 1 | 1 Agra (1st loan, water- works). | 12,56,700 | 4 | 27th March 1894 ... | 11,43,868 0 4 | ... | | | 11,43,868 0 4. |
| 2 | 2 Agra (2nd loan, drainage and water-works). | 61,120 | 4½ | 20th November and 3rd December 1894. | 77,015 3 3 | ... | | | 77,015 3 3 |
| 3 | 3 Agra (3rd loan, water- works). | 8,000 | 4½ | 3rd May 1895 ... | 7,665 2 6 | ... | | | 7,665 2 6 |
| 4 | 4 Agra (4th loan, water- works). | 11,000 | 4½ | 20th September 1895 | 10,633 12 5 | ... | | | 10,633 12 5 |
| 5 | 5 Agra (5th loan, water- works). | 8,000 | 4½ | 23rd March 1896 ... | 7,803 10 10 | ... | | | 7,803 10 10 |
| 6 | 6 Allahabad (1st loan, water- works). | 16,43,211 | 4 | 27th March 1894 ... | 14,70,042 14 4 | ... | | | 14,70,042 14 4 |
| 7 | 7 Allahabad (2nd loan, water- works). | 53,000 | 4 | 26th May 1897 ... | 52,123 0 0 | ... | | | 52,123 0 0 |
| 8 | 8 Allahabad (3rd loan, water- works). | 23,000 | 4 | 25th January 1898 | 10,000 0 0 | 13,000 0 0 | | | 23,000 0 0 |
| 9 | 9 Bare Banki (general purpo- se). | 6,000 | 4½ | 12th March 1892 ... | 1,164 8 10 | ... | | | 1,164 8 10 |
| 10 | 10 Bareilly (conservancy works). | 13,500 | 4½ | 20th January 1893 ... | 2,692 8 1 | ... | | | 2,692 8 1 |
| 11 | 11 Bareilly (water-works) ... | 10,58,226 | 4 | 24th February 1890 and 8th March 1894, | 16,94,525 9 2 | ... | | | 16,94,525 9 2 |
| 12 | 12 Bareilly (drainage project). | 17,77,000 | 4 | 28th February 1884, and 28th Septem- ber 1897. | 5,79,000 0 0 | ... | | | 5,79,000 0 0 |
| 13 | 13 Cawnpore (water-works), | 14,50,000 | 4 | 28th January 1893, | 8,57,278 12 10 | ... | | | 8,57,278 12 10 |
| | | 91,000 | 4 | 9th May 1895 ... | 87,717 1 7 | ... | | | 87,717 1 7 |
| | | 5,000 | 4½ | 17th April 1896 ... | 2,583 13 4 | ... | | | 2,583 13 4 |
| | | 12,000 | 4½ | 28th January 1895, | 11,388 9 8 | ... | | | 11,388 9 8 |
| | | 6,500 | 4½ | 28th March 1895 ... | 6,098 1 7 | ... | | | 6,098 1 7 |
| | | 2,500 | 4½ | 18th March 1895 ... | 1,748 15 9 | ... | | | 1,748 15 9 |
| | | 13,20,000 | 4 | 12th January 1883 and 8th December 1894. | 12,46,100 8 8 | ... | | | 12,46,100 8 8 |
| | | 7,50,000 | 4 | 17th August 1895 ... | 7,29,927 13 8 | ... | | | 7,29,927 13 8 |
| | | 36,000 | 4½ | 28th March 1894 ... | 33,865 2 11 | ... | | | 33,865 2 11 |
| | | 10,600 | 4½ | 16th April 1895 ... | 9,670 7 3 | ... | | | 9,670 7 3 |
| | | 40,000 | 4 | 19th March 1896 ... | 37,697 0 0 | ... | | | 37,697 0 0 |
| | | 19,000 | 4 | 9th May 1898 ... | ... | 19,000 0 0 | | | 19,000 0 0 |
| | | 2,60,000 | 4 | 26th December 1893, | 2,50,575 9 5 | ... | | | 2,50,575 9 5 |
| | | 20,000 | 4 | 21st November 1894, | 18,911 4 9 | ... | | | 18,911 4 9 |
| ! | 10,000 | 4 | 9th July 1897 ... | 10,000 0 0 | ... | | | | 10,000 0 0 |

DIX L.

North-Western Provinces and Oudh for the year ending 31st March 1899.

| Amount repaid. | Balance of loan at close of the year. | Amount of interest received and credited to revenue. | Balance of interest unpaid. | Remarks. | |
|----------------|---------------------------------------|------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| | | | | Rs. a. p. | Rs. a. p. |
| 32,322 9 1 | 11,11,545 7 3 | 39,983 6 11 | 4,122 11 5(a) | Repayable in 60 half-yearly instalments of Rs. 36,153 including interest, due on 30th September and 31st March. | |
| 1,505 8 10 | 75,509 10 5 | 3,448 7 2 | ... | Repayable in 60 half-yearly instalments of Rs. 2,477 including interest, due on 13th June and 13th December. | |
| 144 10 9 | 7,520 7 9 | 343 5 3 | ... | Repayable in 60 half-yearly instalments of Rs. 244 including interest, due on 10th May and 10th November. | |
| 195 11 7 | 10,438 0 10 | 476 4 5 | ... | Repayable in 60 half-yearly instalments of Rs. 336 including interest, due on 11th April and 11th October. | |
| 138 3 6 | 7,665 7 4 | 349 12 6 | ... | Repayable in 60 half-yearly instalments of Rs. 244 including interest, due on 2nd April and 2nd October. | |
| 36,106 14 6 | 14,33,935 15 10 | 58,439 1 6 | ... | Repayable in 60 half-yearly instalments of Rs. 47,273 including interest, due on 30th September and 31st March. | |
| 1,806 15 7 | 50,316 0 5 | 2,067 0 5 | ... | Repayable in 40 half-yearly instalments of Rs. 1,937 including interest, due on 2nd June and 2nd December. | |
| 381 0 0 | 22,619 0 0 | 474 3 11 | ... | Repayable in 40 half-yearly instalments of Rs. 841 including interest, due on 14th April and 14th October commencing from 14th October 1898. | |
| 1,164 8 10 | ... | 37 4 5 | ... | Account closed. | |
| 2,692 8 1 | ... | 61 9 11 | ... | Account closed. | |
| 17,238 4 2 | 16,77,287 5 0 | 67,605 11 10 | ... | The period of repayment of this loan having been extended from 30 to 60 years, the loan is repayable in 120 half-yearly instalments of Rs. 42,422 including interest, due on 2nd April and 2nd October. (Government of India, Financial Department, No. 117, dated 19th July 1899.) | |
| ... | 5,79,000 0 0 | 23,156 13 1 | ... | Further advances will be made. The period of repayment of this loan also has been extended from 30 to 60 years under the above order. | |
| 19,821 2 9 | 8,37,957 10 1 | 84,668 13 3 | ... | Originally repayable in 60 half-yearly instalments of Rs. 41,713 including interest, due on 4th September and 4th March. But a sum of Rs. five lakhs having been repaid in 1896, the half-yearly instalment was reduced to Rs. 26,995 with effect from 4th September 1897, under Government of India, Home Department No. 33, dated 27th March 1897. | |
| 1,743 1 3 | 85,974 0 4 | 3,492 14 9 | ... | Repayable in 60 half-yearly instalments of Rs. 2,618 including interest, due on 1st May and 1st November. | |
| 1,700 15 7 | 882 13 9 | 99 0 5 | ... | Repayable in 6 half-yearly instalments of Rs. 900 including interest, due on 28th April and 28th October. | |
| 5,134 7 4 | 6,254 2 4 | 231 8 8 | 140 11 6(a) | Repayable in 60 half-yearly instalments of Rs. 366 including interest, due on 29th September and 29th March. | |
| 123 1 6 | 5,975 0 1 | 326 11 1 | ... | Repayable in 30 yearly instalments of Rs. 399 including interest, due on 25th April. | |
| 249 15 3 | 1,499 0 6 | 75 15 9 | ... | Repayable in 20 half-yearly instalments of Rs. 125 excluding interest, due on 18th April and 18th October. | |
| 26,429 10 8 | 12,19,670 14 0 | 49,516 5 4 | ... | Repayable in 60 half-yearly instalments of Rs. 37,973 including interest, due on 30th September and 30th March. | |
| 14,094 6 11 | 7,15,883 6 9 | 29,057 9 1 | ... | Repayable in 60 half-yearly instalments of Rs. 21,576 including interest, due on 1st April and 1st October. | |
| ... | 33,865 2 11 | 2,198 0 0 | ... | Repayable in 60 half-yearly instalments of Rs. 1,099 including interest, due on 1st April and 1st October. | |
| ... | 9,670 7 3 | 610 0 0 | ... | Repayable in 60 half-yearly instalments of Rs. 305 including interest, due on 28th April and 28th October. | |
| 767 11 10 | 36,919 4 2 | 1,545 4 2 | ... | Repayable in 30 yearly instalments of Rs. 2,313 including interest, due on 15th December. | |
| 638 0 0 | 18,362 0 0 | 760 0 0 | ... | Repayable in 20 yearly instalments of Rs. 1,398 including interest, due on 16th November, commencing from 16th November 1898. | |
| ... | 2,50,575 9 5 | ... | 14,940 10 5 | Repayable in 60 half-yearly instalments of Rs. 7,480 including interest, due on 30th September and 31st March. The default in payment has been reported to Government in letters No. 5840, dated 23rd May 1898, and No. 3614, dated 6th May 1899; but no final orders have yet been received. It is understood that the matter has been referred to the Government of India. | |
| 390 12 3 | 18,520 8 6 | 759 3 9 | ... | Repayable in 60 half-yearly instalments of Rs. 575 including interest, due on 10th June and 10th December. | |
| 1,247 10 8 | 8,752 5 4 | 588 5 4 | ... | Repayable in 20 half-yearly instalments of Rs. 612 including interest, due on 13th July and 13th January. | |

Statement of Loans made by Government to Municipalities in the

| Serial number | Particulars of advances and loans. | Amount of loan sanctioned. | Rate of interest. | Date of order authorizing the loan. | Balance from last year. | Amount advanced this year. | Total. | |
|---------------|----------------------------------------------------|----------------------------|-------------------|---------------------------------------------------------------------------|-------------------------|----------------------------|--------------------|-----------|
| | | | | | | | Rs. a. p. | Rs. a. p. |
| | IV.—LOANS TO MCFARLAIN MUNICIPALITIES—(continued). | | | | | | | |
| 25 | 23 Naini Tal (4th loan, general purposes). | Rs. 5,000 | Rs. 4 | 2nd September 1897, | Rs. 5,000 0 0 | Rs. ... | Rs. 5,000 0 0 | |
| 26 | 29 Naini Tal (5th loan, water-works). | Rs. 2,55,000 | Rs. 4 | 29th December 1897 and Government of India No. 37, dated 16th March 1899. | Rs. 1,20,000 0 0 | Rs. 1,27,000 0 0 | Rs. 2,47,000 0 0 | |
| 27 | 20 Srinagar (drainage works) | Rs. 1,000 | Rs. 4½ | 3rd August 1897. | Rs. 1,000 0 0 | Rs. ... | Rs. 1,000 0 0 | |
| | Total | ... ... | ... ... | ... ... | Rs. 84,86,087 11 2 | Rs. 1,59,000 0 0 | Rs. 86,45,087 11 2 | |

DIX L.

North-Western Provinces and Oudh for the year ending 31st March 1899—(concluded).

| Amount repaid. | Balance of loan at close of the year. | Amount of interest received and credited to revenue. | Balance of interest unpaid. | - Remarks. |
|----------------|---------------------------------------------|---------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Rs. a. p. |
| 5,000 0 0 | ... | 194 3 5 | ... | Account closed. |
| ... | 2,47,000 0 0 | ... | 7,066 4 9 | Further advances will be made. Under Government of India, Home Department, No. 37, dated 16th March 1899, the payment of interest and principal has been deferred till 31st March 1900. Repayable in two yearly instalments of Rs. 500, in addition to interest, due on 11th August 1898 and 1899. |
| 500 0 0 | 500 0 0 | 45 0 0 | ... | |
| 1,71,037 14 11 | 84,74,049 12 3 | 3,20,612 0 4 | 26,270 6 1 | |

APPENDIX M.

Statement of loans raised outside Government account, accounted up to 31st March 1899.

| Serial number. | Name of Municipality. | Amount of loan. | Interest. | Date of order. | Balance at previous year. | Amount advanced during the year. | Total. | Amount repaid. | Balance of loan at close of year. | Amount of interest paid. | Amount of interest unpaid. |
|----------------|-----------------------|----------------------------------|-----------------------------|-------------------------------------------------|---------------------------|----------------------------------|--------|----------------|-----------------------------------|--------------------------|----------------------------|
| | | | | | | | | | | Rs. | Rs. |
| 1 | Mussorie | ... (I) 15,000 (II) 10,000 | ... 7 6 | 2nd October 1898 19th March 1891 | ... ... | 5,000 4,000 | ... | 5,000 4,000 | 1,000 1,000 | 4,000 3,000 | 350 210 |
| | Shahjahanpur | ... 20,000 | ... 4 1/2 p. c. p. a. | G. O. No. 486 X—76, dated 24th January 1894. | 8,350 | ... | 8,350 | 1,870 | 6,480 | 355 | ... |
| | | Total | ... 17,350 | | | | | | 17,350 | 3,870 | 915 |

APPENDIX N.

Statement showing the result of vaccine operations carried on during the year 1898-99 in the Municipalities of the North-Western Provinces and Oudh.

| Serial number of Municipality. | Name of Municipality. | Number of vaccinators employed. | Total number of vaccinations. | Primary vaccinations successful. | | Cost incurred by the municipality. | Remarks. |
|--------------------------------|----------------------------|---------------------------------|-------------------------------|----------------------------------|-----------------|------------------------------------|----------|
| | | | | Total of all ages. | Under one year. | | |
| 1 | Dehra | ... | 1 | 793 | 757 | 714 | 146 |
| 2 | Mussoorie | ... | 1 | 269 | 222 | 136 | 270 |
| 3 | Hardwár Union | ... | 1 | 725 | 705 | 566 | 91 |
| 4 | Saháranpur | ... | 2 | 2,195 | 1,911 | 1,685 | 285 |
| 5 | Deoband | ... | 1 | 727 | 719 | 594 | 117 |
| 6 | Roorkee | ... | 1 | 819 | 799 | 431 | 123 |
| 7 | Muzaffarnagar | ... | 1 | 739 | 624 | 602 | 263 |
| 8 | Kandhla | ... | 1 | 470 | 457 | 403 | 200 |
| 9 | Kairana | ... | 1 | 957 | 889 | 774 | 215 |
| 10 | Meerut | ... | 2 | 2,495 | 2,448 | 2,112 | 329 |
| 11 | Gházíabad | ... | 1 | 335 | 330 | 294 | 134 |
| 12 | Sháhdéra | ... | 1 | 256 | 251 | 212 | 97 |
| 13 | Baraut | ... | 1 | 319 | 302 | 274 | 128 |
| 14 | Bághpat | ... | 1 | 192 | 192 | 164 | 144 |
| 15 | Hápur | ... | 2 | 613 | 608 | 574 | 209 |
| 16 | Pilkhuá | ... | 1 | 259 | 253 | 213 | 121 |
| 17 | Sardhana | ... | 1 | 573 | 563 | 412 | 95 |
| 18 | Mowana | ... | 1 | 386 | 376 | 352 | 123 |
| 19 | Bulandshahr | ... | 1 | 617 | 614 | 592 | 223 |
| 20 | Anúpshahr | ... | 3 | 320 | 320 | 305 | 130 |
| 21 | Khurja | ... | 1 | 1,074 | 1,010 | 842 | 128 |
| 22 | Sikandrabad | ... | 1 | 807 | 764 | 705 | 123 |
| 23 | Koil (Aligarh) | ... | 2 | 3,819 | 3,590 | 2,832 | 274 |
| 24 | Háthras | ... | 1 | 1,178 | 1,107 | 893 | 228 |
| 25 | Atrauli | ... | 1 | 707 | 682 | 653 | 150 |
| 26 | Sikandra Rao | ... | 1 | 297 | 278 | 262 | 146 |
| 27 | Muttra | ... | 2 | 1,621 | 1,509 | 1,345 | 274 |
| 28 | Brindaban | ... | 1 | 553 | 535 | 481 | 194 |
| 29 | Kosi | ... | 1 | 252 | 238 | 208 | 122 |
| 30 | Agra | ... | 5 | 6,880 | 6,445 | 5,882 | 656 |
| 31 | Fatchpur-Sikri | ... | 1 | 211 | 175 | 166 | 154 |
| 32 | Firozabad | ... | 1 | 535 | 528 | 464 | 191 |
| 33 | Fatéhgarh cum-Farukh-abad. | 2 | 2,033 | 1,882 | 1,724 | 305 | |
| 34 | Mainpuri | ... | 1 | 523 | 472 | 332 | 148 |
| 35 | Etáwah | ... | 1 | 1,614 | 1,556 | 1,385 | 160 |
| 36 | Etah | ... | 1 | 512 | 293 | 181 | 189 |
| 37 | Soron | ... | 1 | 411 | 394 | 376 | 136 |

APPENDIX N—(continued).

| Serial number of Municipality. | Name of Municipality. | Number of vaccinators employed. | Total number of vaccinations. | Primary vaccinations successful. | | Cost incurred by the municipality. | Remarks. |
|--------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|-----------------|------------------------------------|----------|
| | | | | Total of all ages. | Under one year. | | |
| 38 | Kásganj | ... | 1 | 710 | 677 | 646 | 161 |
| 39 | Marchrā | ... | 1 | 337 | 331 | 327 | 131 |
| 40 | Jalesar | ... | 1 | 380 | 362 | 331 | 140 |
| 41 | Bareilly | ... | 3 | 3,281 | 2,888 | 2,419 | 550 |
| 42 | Bijnor | ... | 1 | 822 | 732 | 659 | 185 |
| 43 | Chándpur | ... | 1 | 480 | 436 | 389 | 97 |
| 44 | Dhámpur | ... | 1 | 186 | 182 | 150 | 122 |
| 45 | Nágina | ... | 1 | 605 | 554 | 484 | 246 |
| 46 | Najibabad | ... | 1 | 1,151 | 1,038 | 876 | 110 |
| 47 | Budaun | ... | 1 | 1,317 | 1,202 | 1,021 | 286 |
| 48 | Bilsi | ... | 1 | 185 | 163 | 141 | 102 |
| 49 | Ujháni | ... | 1 | 270 | 235 | 211 | 105 |
| 50 | Sahaswan | ... | 1 | 804 | 679 | 458 | 122 |
| 51 | Moradabad | ... | 2 | 2,104 | 2,004 | 1,786 | 422 |
| 52 | Chandausi | ... | 1 | 830 | 776 | 742 | 244 |
| 53 | Amroha | ... | 1 | 1,956 | 1,903 | 1,601 | 248 |
| 54 | Sambhal | ... | 1 | 1,458 | 1,345 | 1,334 | 233 |
| 55 | Sháhjahánpur | ... | 3 | 2,253 | 1,883 | 1,429 | 446 |
| 56 | Tilhar | ... | 1 | 741 | 703 | 443 | 144 |
| 57 | Pilibhit | ... | 1 | 763 | 666 | 430 | 226 |
| 58 | Bisalpur | ... | 1 | 350 | 320 | 296 | 162 |
| 59 | Cawnpore | ... | 3 | 5,833 | 5,092 | 3,365 | 615 |
| 60 | Fatehpur | ... | 1 | 610 | 580 | 518 | 190 |
| 61 | Báná | ... | 1 | 610 | 543 | 361 | 182 |
| 62 | Al'ahabad | ... | 4 | 4,331 | 3,746 | 2,633 | 1,338 |
| 63 | Jhánsi | ... | 1 | 1,02 | 1,060 | 813 | 193 |
| 64 | Mau Ráripur | ... | 1 | 611 | 602 | 568 | 171 |
| 65 | Lalitpur | ... | 1 | 361 | 347 | 230 | 165 |
| 66 | Orai | ... | 1 | 477 | 401 | 198 | 135 |
| 67 | Kálpi | ... | 1 | 253 | 225 | 188 | 141 |
| 68 | Kunch | ... | 1 | 452 | 438 | 415 | 126 |
| 69 | Berar | ... | 6 | 8,892 | 8,087 | 4,202 | 1,150 |
| 70 | Mirzapur | ... | 3 | 4,101 | 3,855 | 2,041 | 463 |
| 71 | Chitrár | ... | 1 | 388 | 334 | 130 | 115 |
| 72 | Jaunpur | ... | 2 | 1,636 | 1,459 | 990 | 201 |
| 73 | Gízipur | ... | 1 | 2,755 | 2,591 | 1,032 | 317 |
| 74 | Bilhá | ... | 2 | 664 | 611 | 426 | 121 |
| 75 | Gorakhpur | ... | 2 | 2,156 | 1,778 | 877 | 299 |
| 76 | Azírgarh | ... | 1 | 872 | 710 | 363 | 110 |

APPENDIX N—(concluded).

| Serial number of Municipality. | Name of Municipality. | Number of vaccinators employed. | Total number of vaccinations. | Primary vaccinations successful. | | Cost incurred by the municipality. | Remarks. |
|--------------------------------|-------------------------|---------------------------------|-------------------------------|----------------------------------|-----------------|------------------------------------|----------|
| | | | | Total of all ages. | Under one year. | | |
| 77 | Almora ... | 1 | 146 | 107 | 30 | 122 | Rs. |
| 78 | Naini Tal ... | 1 | 670 | 238 | 207 | 178 | |
| 79 | Haldwani ... | 1 | 204 | 169 | 180 | 131 | |
| 80 | Kashipur ... | 1 | 509 | 481 | 463 | 133 | |
| 81 | Lucknow ... | 10 | 7,198 | 5,977 | 4,377 | 2,487 | |
| 82 | Unao ... | 1 | 356 | 323 | 266 | 125 | |
| 83 | Rae Bareli ... | 1 | 663 | 642 | 496 | 163 | |
| 84 | Sitapur ... | 2 | 965 | 748 | 476 | 162 | |
| 85 | Khairabad ... | 1 | 495 | 278 | 222 | 124 | |
| 86 | Hardoi ... | 1 | 400 | 355 | 288 | 122 | |
| 87 | Shahabad ... | 1 | 522 | 502 | 412 | 115 | |
| 88 | Sandila ... | 1 | 523 | 482 | 372 | 133 | |
| 89 | Sandi ... | 1 | 214 | 200 | 188 | 115 | |
| 90 | Pibani ... | 1 | 252 | 247 | 210 | 125 | |
| 91 | Lakhimpur ... | 1 | 307 | 125 | 74 | 106 | |
| 92 | Muhamdi ... | 1 | 275 | 240 | 193 | 127 | |
| 93 | Fyzabad ... | 3 | 1,977 | 1,884 | 1,525 | 425 | |
| 94 | Tanda ... | 1 | 1,053 | 831 | 440 | 165 | |
| 95 | Gouda ... | 1 | 640 | 599 | 347 | 206 | |
| 96 | Nawábganj ... | 1 | 380 | 296 | 114 | 110 | |
| 97 | Utraula ... | 1 | 314 | 292 | 183 | 125 | |
| 98 | Balrampur ... | 1 | 414 | 387 | 259 | 132 | |
| 99 | Bahraich ... | 1 | 1,365 | 1,349 | 1,024 | 269 | |
| 100 | Nánpara ... | 1 | 301 | 269 | 201 | 266 | |
| 101 | Bhinga ... | 1 | 212 | 205 | 185 | 146 | |
| 102 | Sultánpur ... | 1 | 595 | 488 | 408 | 120 | |
| 103 | Bela (Partébgarh) | 1 | 203 | 182 | 124 | 140 | |
| 104 | Nawábganj (Bara Banki), | 1 | 425 | 407 | 341 | 121 | |
| GRAND TOTAL ... | | 146 | 115,830 | 104,732 | 78,433 | 24,245 | |

APPENDIX O.

Statement showing the vital statistics in each Municipality of the North-Western Provinces and Oudh during the year 1898-99.

| Serial number of Municipality. | Name of Municipality. | Total number of births. | Ratio of births per 1,000 of population. | Total number of deaths. | Ratio of deaths per 1,000 of population. | Remarks. |
|--------------------------------|-----------------------|-------------------------|------------------------------------------|-------------------------|------------------------------------------|-------------------------------------------------------------------------------------------|
| 1 | Dehra ... | 423 | 19·33 | 559 | 25·55 | The health of the people and the sanitary condition of the town was good. Ditto ditto. |
| 2 | Mussoorie ... | 114 | 10·31 | 93 | 8·41 | |
| 3 | Saharanpur ... | 3,021 | 47·81 | 2,123 | 33·59 | The general health of the people good. |
| 4 | Hardwár Union ... | 819 | 28·12 | 999 | 34·30 | Ditto ditto better this year. |
| 5 | Deoband ... | 1,019 | 52·94 | 553 | 25·73 | The general health of the people was good. |
| 6 | Roorkee ... | 585 | 40·93 | 483 | 33·79 | Ditto ditto. |
| 7 | Muzaffarnagar ... | 925 | 50·92 | 653 | 35·95 | Ditto ditto. |
| 8 | Kandhlá ... | 838 | 50·71 | 353 | 37·20 | Ditto ditto. |
| 9 | Kairana ... | 854 | 46·36 | 580 | 31·49 | Ditto ditto. |
| 10 | Meerut ... | 2,893 | 39·36 | 2,551 | 34·64 | Ditto ditto. |
| 11 | Gházíabad ... | 445 | 43·66 | 455 | 44·64 | Ditto ditto. |
| 12 | Shahdéra ... | 306 | 57·67 | 198 | 37·32 | The general health was fairly good and the sanitary condition indifferent. |
| 13 | Baerut ... | 350 | 51·61 | 276 | 40·70 | The sanitary condition of the town was fairly good. |
| 14 | Baghpat ... | 207 | 32·89 | 184 | 29·24 | Ditto ditto. |
| 15 | Háipur ... | 807 | 53·88 | 574 | 38·33 | The health of people was good. |
| 16 | Pillhúa ... | 299 | 54·95 | 191 | 35·10 | Ditto ditto. |
| 17 | Surdhuna ... | 438 | 36·32 | 568 | 47·10 | The health fairly good. |
| 18 | Mewana ... | 486 | 50·12 | 286 | 34·79 | Ditto ditto. |
| 19 | Bulandshahr ... | 831 | 49·08 | 647 | 38·21 | The general health of the people was good. |
| 20 | Anúpdshahr ... | 441 | 55·46 | 389 | 48·92 | Ditto ditto. |
| 21 | Khurja ... | 1,459 | 55·37 | 993 | 37·69 | General health was good. |
| 22 | Siláníabad ... | 974 | 68·94 | 562 | 36·89 | Ditto ditto. |
| 23 | Koil (Aligarh) | 3,238 | 52·99 | 2,315 | 37·65 | Health of the people was good. |
| 24 | Hathras ... | 1,430 | 36·40 | 1,373 | 35·04 | The health of the people and the sanitary condition of the town was good. |
| 25 | Atauli ... | 877 | 56·92 | 516 | 33·49 | The general health very fair. |
| 26 | S. L. R. Rao ... | 486 | 47·35 | 408 | 39·75 | Health of people was bad. |
| 27 | Mota ... | 2,035 | 39·89 | 2,207 | 43·27 | Ditto ditto. |
| 28 | Un. Lalun ... | 552 | 21·23 | 1,054 | 40·53 | Health satisfactory. |
| 29 | Kai ... | 351 | 41·76 | 376 | 44·74 | Health of the people good. |
| 30 | ... ... | 7,448 | 44·16 | 5,710 | 33·85 | The general health better this year. |
| 31 | -Sikri | 324 | 51·51 | 224 | 35·63 | General health good sanitary condition fair. |
| 32 | -Ahd | 732 | 47·91 | 565 | 36·98 | The general health better this year. |
| 33 | -Farukh-ahm | 2,720 | 37·26 | 2,527 | 34·61 | Ditto ditto. |
| 34 | -Puri | 486 | 26·10 | 717 | 38·63 | The general health was fair. |
| 35 | -L | 1,851 | 47·79 | 1,498 | 38·62 | General health good. |
| 36 | -L | 129 | 29·36 | 268 | 34·36 | General health very fair. |
| 37 | -L | 486 | 43·14 | 353 | 31·34 | Ditto ditto. |

APPENDIX O—(continued).

| Serial number of Municipality. | Name of Municipality. | Total number of births. | Ratio of births per 1,000 of population. | Total number of deaths. | Ratio of deaths per 1,000 of population. | Remarks. | |
|--------------------------------|-----------------------|-------------------------|------------------------------------------|-------------------------|------------------------------------------|----------|------------------------------------------------------------|
| 38 | Kasganj | ... ... | 819 | 51·03 | 504 | 31·41 | General health very fair. |
| 39 | Marehra | ... ... | 394 | 50·44 | 282 | 36·09 | Ditto ditto. |
| 40 | Jalesar | ... ... | 528 | 59·35 | 570 | 42·47 | General health fair, drainage system defective. |
| 41 | Bareilly | ... ... | 4,657 | 43·20 | 3,904 | 36·22 | Ditto very fair. |
| 42 | Bijnor | ... ... | 849 | 52·29 | 607 | 37·30 | The health better this year. |
| 43 | Chandpur | ... ... | 636 | 51·89 | 424 | 34·60 | Health of town fairly good. |
| 44 | Dhampur | ... ... | 273 | 40·70 | 263 | 39·21 | Ditto ditto. |
| 45 | Nagina | ... .. | 1,002 | 45·24 | 991 | 44·74 | The general health good and sanitation satisfactory. |
| 46 | Najibabad | ... ... | 891 | 45·90 | 848 | 43·68 | Ditto , ditto. |
| 47 | Budaun | ... ... | 1,782 | 50·38 | 1,318 | 37·26 | The general health of the people good and sanitation fair. |
| 48 | Bilsi | ... ... | 295 | 50·84 | 247 | 42·57 | General health good sanitary condition fair. |
| 49 | Ujhani | ... ... | 374 | 50·36 | 289 | 38·91 | Ditto ditto. |
| 50 | Sahaswan | ... ... | 879 | 56·34 | 754 | 48·33 | Ditto ditto. |
| 51 | Moradabad | ... ... | 3,120 | 43·03 | 2,627 | 38·98 | The health of the town was fair. |
| 52 | Chandausi | ... ... | 1,167 | 41·51 | 1,086 | 38·63 | The health of the people was fairly good. |
| 53 | Amroha | ... ... | 1,912 | 54·48 | 1,104 | 31·46 | The general health was good. |
| 54 | Sambhal | ... ... | 1,933 | 51·03 | 1,481 | 39·78 | Ditto was very fair. |
| 55 | Shálijahánpur | ... | 2,648 | 34·40 | 2,233 | 29·01 | The general health was good. |
| 56 | Tilhar | ... ... | 853 | 49·41 | 566 | 32·79 | Ditto ditto. |
| 57 | Pilibhit | ... ... | 1,259 | 37·25 | 1,081 | 31·98 | General health was satisfactory. |
| 58 | Bisalpur | ... ... | 491 | 53·25 | 348 | 37·74 | Ditto ditto. |
| 59 | Cawnpore | ... ... | 6,740 | 41·15 | 6,600 | 40·20 | General health better than last year. |
| 60 | Fatehpur | ... ... | 784 | 38·85 | 555 | 27·50 | General health good. |
| 61 | Bânda | ... ... | 720 | 31·21 | 553 | 23·97 | Ditto ditto. |
| 62 | Allahabad | ... ... | 5,079 | 31·17 | 3,771 | 23·15 | General health and sanitary condition good. |
| 63 | Jhânsi | ... ... | 1,817 | 40·79 | 1,386 | 31·11 | Ditto good. |
| 64 | Mau Ranipur | ... | 811 | 41·22 | 654 | 33·21 | Ditto very good. |
| 65 | Orai | ... ... | 301 | 35·97 | 321 | 38·71 | Ditto and sanitary condition fairly good. |
| 66 | Kalpi | ... ... | 375 | 29·49 | 282 | 22·18 | Ditto remarkably good. |
| 67 | Kunch | ... ... | 597 | 44·52 | 410 | 30·58 | General health good, sanitary condition satisfactory. |
| 68 | Lalitpur | ... ... | 408 | 35·95 | 361 | 31·81 | The health of the people was good. |
| 69 | Benares | ... ... | 7,893 | 37·30 | 9,278 | 43·85 | General health good. |

APPENDIX O—(concluded).

| Serial number of Municipality. | Name of Municipality. | Total number of births. | Ratio of births per 1,000 of population. | Total number of deaths. | Ratio of deaths per 1,000 of population. | Remarks. |
|--------------------------------|-----------------------|-------------------------|------------------------------------------|-------------------------|------------------------------------------|-----------------------------------------------------------------------------|
| 70 | Mirzapur ... | 2,341 | 27·82 | 2,072 | 24·62 | The health of the people was good. |
| 71 | Chunár ... | 366 | 32·04 | 454 | 39·74 | General health very good, sanitary condition fair. |
| 72 | Jaunpur ... | 1,616 | 37·74 | 1,199 | 28·10 | Ditto ditto. |
| 73 | Gházipur ... | 1,546 | 31·38 | 1,866 | 41·49 | General health very fair. |
| 74 | Ballia ... | 566 | 34·57 | 423 | 25·84 | Ditto good. |
| 75 | Gorakhpur ... | 1,283 | 41·94 | 2,131 | 33·99 | Ditto do. |
| 76 | Azamgarh ... | 686 | 35·28 | 677 | 34·82 | Ditto fairly good. |
| 77 | Almora ... | 220 | 32·23 | 196 | 28·47 | Ditto and sanitary condition good. |
| 78 | Naini Tal ... | 212 | 17·08 | 211 | 17·00 | Ditto good. |
| 79 | Haldwáni ... | 180 | 36·38 | 175 | 35·37 | The health of the town very good. |
| 80 | Kashipur ... | 578 | 39·27 | 720 | 48·92 | General health fairly good. |
| 81 | Lucknow ... | 9,157 | 36·70 | 8,743 | 35·04 | Ditto ditto. |
| 82 | Unaо ... | 477 | 37·17 | 356 | 27·74 | Ditto was good. |
| 83 | Rae Bareli ... | 688 | 36·60 | 545 | 29·13 | Ditto ditto. |
| 84 | Sitapur ... | 962 | 44·99 | 742 | 34·71 | The general health of the people and the sanitary condition of a town fair. |
| 85 | Khairabad ... | 599 | 43·49 | 413 | 29·99 | General health of the people fair. |
| 86 | Hardoi ... | 465 | 41·69 | 401 | 35·95 | Health good, sanitation satisfactory. |
| 87 | Shahabad ... | 811 | 40·24 | 567 | 27·88 | The general health good and sanitation satisfactory. |
| 88 | Sandila ... | 777 | 46·21 | 471 | 28·01 | Ditto ditto ditto. |
| 89 | Sandi ... | 398 | 41·29 | 353 | 36·62 | General health fairly good ; sanitary condition good. |
| 90 | Pihani ... | 390 | 48·79 | 256 | 32·03 | Health good sanitary condition unsatisfactory. |
| 91 | Lakhimpur ... | 304 | 37·66 | 244 | 30·22 | General health good. |
| 92 | Muhamdi ... | 265 | 38·22 | 157 | 22·64 | Ditto very fair and sanitary condition satisfactory. |
| 93 | Fyzabad ... | 2,553 | 35·12 | 2,864 | 39·40 | General health not good. |
| 94 | Tanda ... | 886 | 44·92 | 757 | 38·38 | Health better than last year. |
| 95 | Gonda ... | 571 | 39·08 | 782 | 53·52 | General health fairly good. |
| 96 | Nawábganj ... | 274 | 29·74 | 294 | 31·91 | Ditto ditto. |
| 97 | Utraula ... | 318 | 48 | 190 | 28·86 | Sanitary condition and general health good. |
| 98 | Balkampur ... | 573 | 38·5 | 335 | 22·5 | General health good. |
| 99 | Balrach ... | 984 | 40·92 | 602 | 25·03 | Ditto ditto. |
| 100 | Nanpara ... | 426 | 45·70 | 262 | 28·10 | Ditto ditto, sanitary condition satisfactory. |
| 101 | Elinga ... | 203 | 44·41 | 140 | 23·64 | Ditto ditto, ditto fair. |
| 102 | Saltinpur ... | 375 | 42·85 | 338 | 38·02 | Ditto health very good. |
| 103 | Pala (Puruliya) ... | 255 | 31·81 | 229 | 25·56 | Ditto ditto. |
| 104 | Nawábganj (Bareilly) | 565 | 39·02 | 480 | 33·15 | The general health of the people was good. |
| Grand Total ... | | 127,054 | 39·27 | 110,927 | 34·23 | |

APPENDIX P.

Invested funds held by Municipalities of the North-Western Provinces and Oudh on 31st March 1899.

| Name of Municipality. 1 | Amount invested. | | Total of columns 2 and 3. 4 | Remarks. 5 |
|----------------------------|-------------------------------------------------------------|----------------------------------------------|-----------------------------------|---------------|
| | Amount of sale- proceeds of nazul land invested. 2 | Municipal surplus funds invested. 3 | | |
| | Rs. a. p. | Rs. a. p. | | |
| MEEURUT DIVISION. | | | | |
| Dehra | ... | ... | ... | |
| Mussoorie | ... | ... | ... | |
| Sabáranpur | ... | ... | ... | |
| Hardwár Union | 9,800 0 0 | 4,000 0 0 | 4,000 0 0 | |
| Deoband | 19,400 0 0 | ... | 9,800 0 0 | |
| Roorkee | ... | ... | 19,400 0 0 | |
| Muzaffarnagar | 400 0 0 | ... | 400 0 0 | |
| Kandhlá | ... | ... | ... | |
| Kairana | 680 0 0 | 20 0 0 | 700 0 0 | |
| Meerut | 3,700 0 0 | 500 0 0 | 4,200 0 0 | |
| Gházíabad | 2,200 0 0 | 2,700 0 0 | 4,900 0 0 | |
| Sháhdéra | ... | ... | ... | |
| Buraut | 1,800 0 0 | 300 0 0 | 2,100 0 0 | |
| Bághpat | ... | ... | ... | |
| Hapur | 2,200 0 0 | ... | 2,200 0 0 | |
| Pilkhuá | ... | ... | ... | |
| Sardhana | ... | ... | ... | |
| Mowana | ... | ... | ... | |
| Bulandshahr | ... | ... | ... | |
| Anúpsbahr | ... | ... | ... | |
| Khurja | ... | ... | ... | |
| Sikandrabad | ... | ... | ... | |
| Koil (Aligarh) | 700 0 0 | ... | 700 0 0 | |
| Háthras | ... | 31,100 0 0 | 31,100 0 0 | |
| Atrauli | ... | ... | ... | |
| Sikandra Ráo | 500 0 0 | ... | 500 0 0 | |
| Divisional Total | 41,380 0 0 | 38,620 0 0 | 80,000 0 0 | |
| AGRA DIVISION. | | | | |
| Muttra | ... | ... | ... | |
| Brindaban | ... | 700 0 0 | 700 0 0 | |
| Kosi | ... | 5,000 0 0 | 5,000 0 0 | |
| Agra | ... | 2,000 0 0 | 2,000 0 0 | |
| Fatehpur Sikri | ... | ... | ... | |
| Firozabad | ... | ... | ... | |
| Fatehgarh-cum-Farukhabad | 500 0 0 | 44,500 0 0 | 45,000 0 0 | |
| Mainpuri | ... | ... | ... | |
| Etawah | 500 0 0 | ... | 500 0 0 | |
| Etáh | ... | ... | ... | |
| Sorón | ... | ... | ... | |
| Kásganj | ... | ... | ... | |
| Jalesar | ... | ... | ... | |
| Divisional Total | 1,000 0 0 | 52,200 0 0 | 53,200 0 0 | |
| ROORKEE DIVISION. | | | | |
| Bareilly | 500 0 0 | 8,000 0 0 | 8,500 0 0 | |
| Chándpur | ... | ... | ... | |
| Dhampur | ... | ... | ... | |
| Nágina | 700 0 0 | ... | 700 0 0 | |
| Najibabad | 700 0 0 | 7,500 0 0 | 8,200 0 0 | |
| Budaun | ... | ... | ... | |
| Bilei | ... | ... | ... | |
| Ujhani | ... | 500 0 0 | 500 0 0 | |
| Sahaswan | ... | ... | ... | |
| Moradabad | ... | 4,500 0 0 | 4,500 0 0 | |
| Chandausi | ... | 5,000 0 0 | 5,000 0 0 | |
| Amroha | ... | ... | ... | |
| Sambhal | ... | 500 0 0 | 500 0 0 | |
| Sháhjabánpur | ... | ... | ... | |
| Tílhar | ... | ... | ... | |
| Pilibhit | ... | 5,000 0 0 | 5,000 0 0 | |
| Bisalpur | ... | ... | ... | |
| Divisional Total | 1,900 0 0 | 31,000 0 0 | 32,900 0 0 | |

APPENDIX P.

Invested funds held by Municipalities of the North-Western Provinces and Oudh on 31st March 1899—(concluded).

| Name of Municipality. | Amount invested. | | Total of columns 2 and 3. | Remarks. | |
|-----------------------|--------------------------------------------------------|-----------------------------------------|------------------------------|----------|---|
| | Amount of sale- proceeds of nazul land invested. | Municipal surplus funds invested. | | | |
| | 1 | 2 | 3 | 4 | 5 |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | | |
| ALLAHABAD DIVISION. | | | | | |
| Cawnpore ... | 4,400 0 0 | 4,000 0 0 | 8,400 0 0 | | |
| Fatehpur ... | ... | ... | ... | | |
| Banda ... | ... | ... | ... | | |
| Allahabad ... | ... | ... | ... | | |
| Jhansi ... | 1 0 0 | ... | 1 0 0 | | |
| Mau Ranipur | ... | ... | ... | | |
| Lalitpur ... | ... | 1,000 0 0 | 1,000 0 0 | | |
| Orai ... | ... | ... | ... | | |
| Kalpi ... | ... | ... | ... | | |
| Kunch ... | ... | ... | ... | | |
| Divisional Total | 4,401 0 0 | 5,000 0 0 | 9,401 0 0 | | |
| BENARES DIVISION. | | | | | |
| Benares ... | 250 0 0 | 24,750 0 0 | 25,000 0 0 | | |
| Mirzapur ... | 1,000 0 0 | 6,000 0 0 | 7,000 0 0 | | |
| Chunar ... | ... | ... | ... | | |
| Jaunpur ... | ... | ... | ... | | |
| Ghazipur ... | ... | ... | ... | | |
| Ballia ... | ... | ... | ... | | |
| Divisional Total | 1,250 0 0 | 30,750 0 0 | 32,000 0 0 | | |
| GORAKHPUR DIVISION. | | | | | |
| Gorakhpur ... | ... | ... | ... | | |
| Azamgarh ... | ... | ... | ... | | |
| Divisional Total | ... | ... | ... | | |
| KUMAUN DIVISION. | | | | | |
| Almora ... | 300 0 0 | ... | 300 0 0 | | |
| Naini Tal ... | ... | ... | ... | | |
| Kashipur ... | ... | 1,350 0 0 | 1,350 0 0 | | |
| Divisional Total | 300 0 0 | 1,350 0 0 | 1,650 0 0 | | |
| LUCKNOW DIVISION. | | | | | |
| Lucknow ... | ... | ... | ... | | |
| Unao ... | ... | ... | ... | | |
| Rae Bareli ... | ... | ... | ... | | |
| Sitapur ... | ... | 4,000 0 0 | 4,000 0 0 | | |
| Khairabdal ... | ... | 300 0 0 | 300 0 0 | | |
| Hardoi ... | ... | ... | ... | | |
| Shahabad ... | ... | ... | ... | | |
| Sandila ... | 100 0 0 | ... | 100 0 0 | | |
| Sindi ... | ... | ... | ... | | |
| Pilibhit ... | ... | ... | ... | | |
| Lakhimpur ... | ... | ... | ... | | |
| Malandi ... | ... | ... | ... | | |
| Divisional Total | 100 0 0 | 4,300 0 0 | 4,400 0 0 | | |
| FYZABAD DIVISION. | | | | | |
| Fyzabad ... | ... | ... | ... | | |
| Tanda ... | ... | ... | ... | | |
| Gonda ... | ... | ... | ... | | |
| Nawabganj ... | ... | ... | ... | | |
| Uttaranchal ... | ... | ... | ... | | |
| Eltarpur ... | ... | ... | ... | | |
| Labruach ... | ... | ... | ... | | |
| Iltara ... | ... | 3,200 0 0 | 3,200 0 0 | | |
| Naspara ... | ... | 3,000 0 0 | 3,000 0 0 | | |
| Divisional Total | ... | 5,000 0 0 | 5,000 0 0 | | |
| GRAND TOTAL | 50,331 0 0 | 1,74,420 0 0 | 2,24,751 0 0 | | |

APPENDIX Q.

Statement showing the taxes in force in each municipality of these provinces and the rate at which each tax is levied, during the year 1898-99.

| Serial number of Municipality. | Name of Municipality. | Name of tax. | | | Mode of assessment or collection. |
|-----------------------------------|-----------------------|-------------------------------------|-----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Delhra | (a) House-tax | ... | ... | (a) Assessment made by a Sub-Committee annually and the tax collected in two instalments. |
| | | (b) Servants' tax | ... | ... | (b) The employers have to inform the Board of the number of servants. |
| | | (c) Conservancy tax | ... | .. | (c) This tax is levied on occupants of houses assessed at a rent above Rs. 10 monthly. |
| | | (d) Hackney carriage tax | ... | ... | (d) The tax is realized when the licenses are given or renewed annually. |
| 2 | Mussoorie | (a) Ground rent | ... | ... | (a) At $\frac{1}{3}$ of ground rent within the municipality. |
| | | (b) House-tax | ... | ... | (b) Collected in two instalments. |
| | | (c) Tax on rickshaws, horses, dogs. | | | (c) These taxes are collected from persons in possession. |
| | | (d) Visitors' tax | ... | ... | (d) The right of collection of the toll is sold through the Superintendent, Dun, at a public auction, and one-fourth of the contract money is paid in advance and the remainder in monthly instalments. |
| | | (e) Porters' tax | ... | ... | (e) Licenses are granted on payment. |
| | | (f) Tax on animals slaughtered | ... | | (f) Collected daily by the meat Inspector from butchers. |
| | | (g) Capitation tax | ... | ... | These taxes are payable on the first day of the month that for which they are due from the occupier in the case of occupied houses, and from the owner or agent in the case of unoccupied houses. In the case of Clubs, Hotels, Schools, &c., by the Proprietor or Manager. |
| 3 | Saharanpur | (a) Octroi | ... | ... | (a) The tax is collected at the barriers at the time of import of articles. |
| | | (b) Tax on houses and buildings | ... | | (b) The assessment is made annually in March on the annual value of lands and buildings situated within the civil station, and is collected in four instalments from the owners. |
| | | (c) Tax on carriages, etc. | ... | | (c) Licenses are granted to drivers and their carriages plying for hire within the Municipality on payment of prescribed fees. |
| | | (d) Tax on thelas | ... | ... | (d) Quarterly licenses are granted to thelas plying for hire within the Municipality on payment of prescribed fees. |
| 4 | Hardwar Union | (a) Octroi | ... | ... | (a) Octroi dues are levied on goods imported into the municipality and are collected at the municipal outposts. |
| | | (b) Tax on pilgrims | ... | | (b) The tax is collected from the railway passengers to Hardwar and Jawalapar through the Railway authorities, and tax on foot passengers is collected only at the fair time at barriers appointed by the Board for the purpose. |
| 5 | Deoband | Octroi | ... | ... | The tax is assessed and collected at the barriers at the time of import of articles into the Municipality. |
| 6 | Roorkee | (a) House tax | ... | ... | (a) Rs. 6 per cent. on rent of bungalows are collected monthly on occupied houses. |
| | | (b) Hackney carriage tax | ... | | (b) Collected annually. |
| | | (c) Octroi | ... | ... | (c) As sanctioned in G. O. No. XI-800, dated the 6th December 1897. |
| 7 | Muzaffarnagar | (a) Octroi | ... | ... | (a) Collected as per rules framed by the Board and sanctioned by Government. |
| | | (b) Tax on carriages, horses, etc. | ... | | (b) Ditto ditto ditto. |
| 8 | Kairana | Octroi | ... | ... | Ditto ditto ditto. |

APPENDIX Q—(continued).

| Serial number of Municipality | Name of Municipality. | Name of tax. | Mode of assessment or collection. | | |
|----------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--|
| 9 | Kandhla | Octroi | Collected as per rules framed by the Board and sanctioned by Government. | | |
| 10 | Meerut | (a) Octroi (b) Tax on carriages (c) Tax on thelas (d) Tax on trades and professions | (a) As per sanctioned rates. | ditto. | |
| 11 | Gházíabad | (a) Octroi, (b) tax on ekkas, (c) house tax, (d) tax on thelas. | (a) As per sanctioned rules. | ditto. | |
| 12 | Shahdéra | Tax on circumstances and property. | Assessed at rates varying from eight annas to Rs. 120 per annum according to the sanctioned rules. | ditto. | |
| 13 | Baraut | (a) Octroi, (b) tax on animals and vehicles. | As per sanctioned rules. | ditto. | |
| 14 | Bíghpat | (a) Octroi, (b) tax on carriages and horses, &c. | As per rates sanctioned by Government. | ditto. | |
| 15 | Hapur ... | Octroi | According to rules sanctioned by Government. | ditto. | |
| 16 | Pillhúa | Tax on circumstances and property. | According to octroi schedule sanctioned by Government. | ditto. | |
| 17 | Sardhana | Octroi | According to the rules sanctioned by Government. | ditto. | |
| 18 | Mowana | Tax on circumstances and property. | According to the rules sanctioned by Government. | ditto. | |
| 19 | Bulandshahr | (a) Octroi, (b) hackney carriage tax. | As per rates sanctioned by Government. | ditto. | |
| 20 | Anúpshahr | (a) Octroi, (b) house tax, (c) tax on vehicles. | As per sanctioned rules. | ditto. | |
| 21 | Khurja | (a) Octroi, (b) hackney carriage tax. | As per rates sanctioned by Government. | ditto. | |
| 22 | Sikandrabad | Octroi | (a) Duty is levied either per mannd or <i>ad valorem</i> , (b) hackney carriages at Rs. 2; ekkas, &c., Re. 1 each. | ditto. | |
| 23 | Koil (Aldigarh) | (a) Octroi, (b) hackney carriage, (c) tax on tobacco cultivation within Municipal limits. | (c) Assessed according to sanctioned rates. | ditto. | |
| 24 | Hlíthras | (a) Octroi; (b) tax on carriages, &c. | (a) Octroi is levied on actual consumption within municipal limits from licensed wholesale and retail dealers, (b) by issue of yearly licenses to owners of ekkas and báilies. | ditto. | |
| 25 | Atrauli | (a) Octroi; (b) hackney carriage tax; (c) tax on tobacco produced within the municipal limits. | (a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) levied annually in the form of a license; (c) assessed annually according to sanctioned rates. | ditto. | |
| 26 | Sálandra Rao | (a) Octroi; (b) hackney carriage tax; (c) tax on tobacco cultivation within Municipal limits. | (a) Assessed according to rates sanctioned by Government; (b) levied in the form of licenses; (c) Assessed according to sanctioned rates. | ditto. | |

APPENDIX Q—(continued).

| Serial number of Municipality. | Name of Municipality. | Name of tax. | | | Mode of assessment or collection. |
|-----------------------------------|---------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 27 | Muttra | ... | (a) Octroi ; (b) hackney carriage tax ; (c) lodging house tax. | | (a) The tax is levied on dutiable articles brought into the city and cantonments for actual use and consumption ; (b) a tax on carriages and ekkas let to hire ; (c) as per rules sanctioned by Government No. 251, dated 27th October 1894. |
| 28 | Brindaban | ... | Octroi | ... | The tax is levied on dutiable articles brought into the town for consumption. Outposts for the collection of duty are placed at such points within municipal limits as the Board has determined in the meeting. |
| 29 | Kosi | ... | (a) Octroi ; (b) tax on weighmen ; (c) hackney carriage. | | (a) Levied on goods brought into the municipality for use or consumption ; (b) collected monthly in advance from persons practising weighment of articles within municipal limits ; (c) collected half-yearly or yearly from carriages plying for hire. |
| 30 | Agra | ... | (a) Octroi | ... | (a) Collected at barriers and head office. |
| | | | (b) Water-rate | ... | (b) Realized by monthly bills. |
| | | | (c) Wheel tax | ... | (c) Realized half-yearly and annually. |
| | | | (d) Hackney carriage tax | ... | (d) Realized and remitted by Cantonment Magistrate. |
| | | | (e) Thela license | ... | (e) Realized annually at Re. 1 per annum. |
| 31 | Fatehpur-Sikri | ... | Octroi | ... | Collected at barriers and at head office |
| 32 | Firozabad | ... | Ditto | ... | Collected at barriers and head office. |
| 33 | Fatehgarh-cum-Farukhabad. | | (a) Octroi ; (b) professional tax on weighmen ; (c) professional tax on persons growing tobacco ; (d) wheel tax ; (e) tax on hackney carriages, | | Under rules sanctioned by Government. |
| 34 | Mainpuri | ... | (a) Tax on weighmen | ... | (a) Licenses are given to weighmen on payment of a tax. |
| | | | (b) Octroi | ... | (b) Collected at barriers and head office. |
| 35 | Etawah | ... | (a) Ditto | ... | (a) Realized at barriers by muharrirs and chapris. |
| | | | (b) Wheel tax | ... | (b) Realized by the Octroi Superintendent, collected quarterly. |
| | | | (c) Hackney carriage | ... | (c) Collected annually. |
| 36 | Etah | ... | Octroi | ... | Collected at barriers and at head office as per rates sanctioned in the schedule in force. |
| 37 | Soron | ... | Ditto | ... | Assessed according to sanctioned rates on articles imported and collected at the several barriers. |
| 38 | Kasganj | ... | (a) Octroi | ... | (a) Assessed according to sanctioned rates on articles imported and collected at the several barriers. |
| | | | (b) Tax on tobacco cultivators | ... | (b) Assessed at the rate of Rs. 3 per acre. |
| 39 | Marchra | ... | Octroi | ... | As per rates sanctioned in the schedule in force. |
| 40 | Jalesar | ... | Ditto | ... | The tax is collected at barriers and head octroi office at the time of import. |
| 41 | Bareilly | ... | (a) Octroi | ... | (a) Rules for assessment and collection sanctioned in G. O. No. <u>2024</u> , dated 16th November 1890. <u>XI-600</u> . |
| | | | (b) Tax on houses and buildings | ... | (b) The assessment is made on the assumed rental and collected quarterly ; G. O. No. 670, dated 25th May 1870. <u>257</u> |
| | | | (c) Tax on sugar refiners | ... | (c) Vide G. O. No. <u>XI-204</u> , dated 12th November 1891. <u>2675</u> |
| | | | (d) Tax on tobacco growers | ... | (d) Vide G. O. No. <u>IX-755A</u> , dated 27th November 1894. |
| | | | (e) Tax on carriages | ... | (e) The assessment is made according to the classes of carriages. |
| 42 | Bijnor | ... | (a) Octroi | ... | (a) The tax is levied on dutiable articles brought into the town for actual use or consumption. |
| | | | (b) Tax on sugar refiners | ... | (b) Vide G. O. No. <u>2399</u> , dated 12th August 1893. <u>XI-878A</u> |

APPENDIX Q—(continued).

| Serial number of Municipality. | Name of Municipality. | Name of tax. | Mode of assessment or collection. |
|-----------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 43 | Chandpur | Octroi | In this municipality the octroi duty is levied on the taxable articles imported into the town. Outposts for collection of octroi duty are located at the points selected by the Municipal Board within the municipal limits. |
| 44 | Dhampur | Ditto | This tax is levied in this municipality on dutiable articles brought into the town. Outposts for the collection of octroi duty are placed at such points within the municipality as the Board determined. |
| 45 | Nagina | Ditto | Octroi tax is levied in this municipality on dutiable articles brought into the town. Outposts for the collection of octroi duty are placed at such points within the municipality as the Board determined. |
| 46 | Najibabad | Ditto | Levied on dutiable articles brought into the municipality. Outposts for the collection of octroi are placed at such points within the municipal limits as the Board determined. |
| 47 | Budaun | (a) Ditto (b) Tax on houses (c) Tax on tobacco growers (d) Tax on carriages | (a) The tax is levied on the articles when they come into the municipality and is collected at municipal outposts if less than one anna, otherwise at the Town Hall. (b) The tax is levied on rental value of houses. (c) The tax is levied on the fields situated within the municipal limits. (d) The tax is levied on hackney carriages and ekkas by means of licenses. |
| 48 | Bilsi | Tax on circumstances and property, | The tax is assessed annually on the persons residing within the municipal limits. |
| 49 | Ujhani | Ditto ditto ... | The persons residing in the municipality are assessed annually. |
| 50 | Sahaswan | Tax according to circumstances and property. | The tax is assessed annually on the persons residing in the municipality. |
| 51 | Moradabad | (a) Octroi; (b) hackney carriage tax; (c) license tax for tobacco cultivation. | (a) Realized when goods are imported into municipal limits; (b) annually recovered when licenses are granted or renewed; (c) realized when harvests are ready. |
| 52 | Chindausi | (a) Octroi (b) Tax on sugar refiners | (a) Realized when goods are imported into the Municipality. (b) Realized according to the class of <i>garhs</i> in February each year. |
| 53 | Amroha | Octroi | The duty is realized when goods are imported into the municipality. |
| 54 | Sambhal | (a) Octroi (b) Tax on sugar refiners | (a) Realized when the articles are imported into the municipality. (b) Realized according to the class of <i>garhs</i> in February each year. |
| 55 | Shibjhainpur | (a) Octroi (b) Tax on professions and trades, (c) Tax on carriages, houses, &c., | As sanctioned in G. O. No. <u>1136 XI-800</u> , dated 3rd May 1893. As sanctioned in G. O. No. <u>233 XI-755A</u> , dated 1st February 1895. As sanctioned in G. O. No. <u>63 XI-268B</u> , dated 12th January 1897. |
| 56 | Tillar ... | (a) Octroi (b) Tax on professions and trades... (c) Tax on sugar refiners | (a) Ordinary system of collecting the octroi duty at the barrier at the time of import and allowing refunds on export. (b) Realized in advance at the time an application is presented for grant of weighment tax. (c) As sanctioned in G. O. No. <u>1382 XI-835</u> , dated 22nd May 1893. |

APPENDIX Q—(continued).

| Sortal number of Municipality. | Name of Municipality. | Name of tax. | Mode of assessment or collection. |
|-----------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 57 | Pilibhit ... | (a) Octroi ... (b) Tax on professions and trades, (c) Tax on carriages and horses, | (a) Collected at barriers and head office. For mode of assessment see rules published in Government Notification No. <u>789</u> , dated 13th April 1889. (b) The tax is imposed on sugar refiners carrying on trade within the limits of the municipality. (c) At different rates. |
| 58 | Bisalpur ... | (a) Octroi (b) Tax on professions and trades, | (a) Collected at barriers and at head office. (b) This tax is imposed on sugar refiners carrying on trade within the limits of the municipality. |
| 59 | Cawnpore ... | (a) License tax (b) Wheel tax (c) Hackney carriage tax ... (d) Compound tax (e) Mooring tax (f) Terminal tax (g) Octroi on animals for slaughter, | (a) This tax is assessed by the Sub-Committees appointed by the Board every year. Objections are heard and decided by the Board at a special meeting. (b) Secretary sends notice calling on owners of wheeled vehicles to give particulars of these in their possession. (c) Licenses are granted by a licensing officer appointed by the Board to hackney carriage owners who are required to take out licenses on 1st April for every year. (d) A register is maintained by the Municipal Board showing the name of every proprietor of the civil station and the Sadar Bazar and the extent of land owned by him. (e) This tax is levied to a farmer who collects it from boats mooring at Permitghat. (f) The tax is levied on vehicles loaded with goods and on loaded pack animals (with certain exceptions) at the barriers. (g) The octroi duty on all articles (except animals for slaughter) imported into the Municipality, has been abolished, with effect from the 1st March 1896. |
| 60 | Fatehpur ... | (a) Octroi (b) Wheel tax (c) Tax on carriages | (a) Assessed according to sanctioned rates on articles imported and collected at the several barriers. (b) This tax is realized half-yearly. (c) Assessed annually. |
| 61 | Banda ... | (a) Octroi (b) Tax on weighmen | (a) This tax is levied on imported articles liable to duty. (b) Each weighman has to pay Rs. 3 annually. |
| 62 | Allahabad ... | (a) Octroi (b) Horse tax (c) Wheel tax (d) Hackney carriage license ... (e) License on burners of bricks, lime, tiles or earthenware and on makers of unburnt bricks. (f) Water-rate | (a) Levied in accordance with the schedule of rates sanctioned by Government before the goods pass the barriers. (b) Paid on application for license and collected quarterly in advance. (c) Payable in advance at various rates. (f) Payable in advance at 7½ per cent. on rental value of buildings and lands. |

APPENDIX Q--(continued).

| Serial number of Municipality. | Name of Municipality. | Name of tax. | Mode of assessment or collection. |
|--------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 63 | Jhansi ... | (a) Octroi ... (b) Tax on houses ... (c) Tax on professions ... (d) Tax on hackney carriages ... (e) Wheel tax ... (f) Compound tax ... (g) Tehbazar ... (h) Slaughter houses ... | (a) As per rules and rates sanctioned by Government. (b) Collected monthly by the darogha. (c) Licenses are granted annually. (d) Licenses are granted by the Cantonment Magistrate. (e) Collected by daroghas quarterly. (f) Ditto. ditto. (g) Collected by chaprásis. (h) The muharrirs at slaughter houses realize the tax before passing the cattle for slaughter. |
| 64 | Nau Ránpur | (a) Octroi ... (b) License tax on weighmen and dákils. | (a) According to the schedule sanctioned by Government. (b) Licenses are given on the payment of prescribed fees. |
| 65 | Orai ... | (a) House tax ... (b) Octroi ... (c) Compound tax ... | (a) Assessment takes place annually according to the status of the house and is collected by monthly instalments. (b) Imposed under section 15, Act XV of 1873, at the rates and according to the rules sanctioned by Government. (c) Realized through Tahsildárs as land revenue. |
| 66 | Kálpi | (a) Octroi ... (b) Tax on weighmen ... | (a) Under section 15 of Act XV of 1873 and G. O. No. 1984, dated 24th December 1886. No. XI-66, |
| 67 | Kunch ... | (a) Octroi ... (b) Tax on professions and trades, | (b) Under section 15 of Act XV of 1873 and G. O. No. 2950, dated 5th October 1893. No. XI-135A (a) This tax is levied according to the schedule of rates sanctioned by Government. |
| 68 | Lalitpur | (a) Octroi ... (b) Tax on professions and trades, (c) Compound tax ... | (a) Collected at Sadar octroi post. (b) Realized from 25 weighmen. (c) Realized annually. |
| 69 | Panipat | (a) Octroi ... (b) Tax on private horses and carriages. (c) Special sewerage rate ... (d) Water-rate ... (e) Visitors' tax ... | (a) Levied according to the schedule of duty sanctioned by the Government on goods imported within the municipal limits. (b) At the time of granting the license. (c) On all occupied houses or buildings situated within the limits of the municipality which are connected with the existing system of sewers. (d) On houses, buildings and lands situated within the municipality. (e) On each person over 12 years of age; on each person over the age of three and not exceeding 12 years of age. |

APPENDIX Q.—(continued).

| Serial number of Municipality. | Name of Municipality. | Name of tax. | Mode of assessment or collection. |
|--------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 70 | Mirzapur | (a) Octroi | (a) The octroi tax is levied at the outposts erected at the outskirts of the town on goods brought into the municipality for consumption or use. |
| | | (b) Hackney carriage tax ... | (b) A tax on carriages let to hire or offered for hire within the municipality is levied under Act XIV of 1879. |
| 71 | Chunár | (a) Octroi | (a) Octroi is levied on articles brought into the Chunár Municipality for consumption or use. |
| | | (b) License tax on trades ... | (b) Weighmen fees as sanctioned by Government. |
| 72 | Jaunpur | (a) Octroi | (a) This tax is levied on the importation of articles liable to duty. |
| | | (b) Hackney carriage tax ... | (b) It is levied from the owners of hackney carriages plying within the municipality. |
| | | (c) Fields producing tobacco ... | (c) This tax is levied from the cultivators of tobacco within municipal limits. |
| 73 | Gházipur | (a) Octroi | (a) Assessed according to sanctioned rates and collected at the several barriers. |
| | | (b) Hackney carriage tax ... | (b) Licenses are granted at the rates provided in the rules sanctioned by Government and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the licenses. |
| | | (c) Tax on tobacco cultivation ... | (c) Assessed at the rate of Re. 1 per bigha or Re. 1-9-7 per acre. |
| | | (d) Tax on potato cultivation ... | (d) Assessed at the rate of Re. 1 per bigha. |
| 74 | Ballia | Tax on circumstances and property, | As per rules framed by Government. |
| 75 | Gorakhpur | (a) Octroi | (a) As per schedule sanctioned by Government. |
| | | (b) Tax on professions and trades, | (b) As per rate sanctioned by Government. |
| | | (c) Tax on horses, &c. ... | (c) Three annas per month per animal. |
| | | (d) Tax on wheels ... | (d) One anna per month per wheel. |
| | | (e) Hackney carriage ... | (e) Assessed annually. |
| | | (f) Tax on weighmen ... | (f) One rupee per head. |
| 76 | Azamgarh | (a) Octroi | (a) As laid down in G. O. No. 106, dated 15th February 1879. |
| | | (b) Tax on professions and trades, | (b) As sanctioned by G. O. No. 74, dated 20th February 1884. |
| 77 | Almora | (a) Octroi | (a) As per rates sanctioned by Government in the schedule. |
| | | (b) Conservancy tax ... | (b) Public latrines 9 pies per head per mensem and private latrines 8 annas per head per mensem. |
| 78 | Naini Tal | (a) Government land tax | (a) Notices are issued under the bye-law and bill sent out, landlords pay the amounts due at the Municipal office. |
| | | Taxes on rentals | (b) Assessment made by the Secretary who personally enquires the rent paid by tenants. |
| | | Site tax. | (c) A schedule of rates was drawn up by a Sub-Committee and the tax collected by tax collector, |
| | | Additional site tax | (d) Ditto ditto ditto. |
| | | (b) Site tax (bázár) | (e) Leased. |
| | | (c) Bungalow conservancy tax ... | (f) Do. |
| | | (d) Capitation tax ... | (g) 7½ per cent. value of stones quarried. |
| | | (e) Slaughter | (h) Notice are issued to be filled up by owners and on their return bills are issued and the amounts collected by a tax collector. |
| | | (f) Tolls tax | (i) Dog tax. |
| | | (g) Tax on quarries | (j) Horse tax. |
| | | (h) Dog tax | (k) Cow tax. |
| | | (i) Horse tax | (l) Tax on milch buffalo |
| | | (j) Cow tax | (m) The Secretary personally goes round and counts himself all boats kept in boat houses on the lake shore. Bills are issued to owners accordingly. |
| | | (k) Tax on milch buffalo | (n) The Secretary measures the area of the lake frontage and landing stages of all boat houses on the lake shore. Bills are issued to the owners of the boat houses accordingly. |
| | | (l) Servants tax | |
| | | (m) Canoes and single sculls, double sculls and large boats and yachts. | |
| | | (n) Lake frontage tax ... | |

APPENDIX Q—(continued).

| Serial number Municipality | Name of Municipality | Name of tax. | Mode of assessment or collection. |
|-------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 79 | Haldwani | (a) Conservancy tax... (b) House tax (c) Slaughter-house tax | (a) As per draft rules submitted with this office No. 90 dated 17th January 1898. (b) According to the Model Rules printed on page 111 of the Manual sanctioned for this Municipality. (c) As per rules sanctioned in G. O. No. 2209 dated 5th September 1898. |
| 80 | Kishipur | (a) Tax on circumstances and property. (b) Toll tax | (a) The tax is assessed by a sub-committee formed of elected members. (b) Direct management of the committee. |
| 81 | Lucknow | (a) Octroi (b) Horse and wheel tax (c) Water-rate | (a) Octroi is levied in accordance with the schedule of rates sanctioned by Government. (b) There are two tax collectors who make collections and keep up the prescribed registers for horse and wheel tax (c) Assessed on buildings situated in the civil lines whose rental valuations are more than Rs. 20 per mensem. |
| | | (d) Hackney carriage licenses | (d) Paid on application for licenses. |
| 82 | Unao | (a) House tax (b) Tax on weighmen (c) Tax on trades (d) Tax on hackney carriages (e) Wheel or horse tax | (a) The tax is collected monthly. (b) Ditto ditto. (c) Collected quarterly in advance. (d) Half yearly in advance. (e) Collected quarterly in advance. |
| 83 | Rae Bareli | (a) Octroi ... (b) Hackney carriage license tax, (c) Weighmen license tax | (a) The octroi is collected by muharrirs at the barriers and godown. (b) Licenses are issued on payment of fees. (c) Ditto ditto. |
| 84 | Sitapur | (a) Octroi ; (b) license tax on trades ; (c) house tax ; (d) compound or site tax ; (e) hackney carriage tax ; (f) tax on hand carts | (a) Collected at the octroi outposts ; (b) collected from weighmen and pallauars ; (c) collected monthly from occupiers of houses ; (d) collected annually ; (e) collected annually ; (f) collected annually. |
| 85 | Khurshed | (a) Octroi (b) License tax (c) Tax on tobacco cultivation | (a) Collected as per sanctioned rates. (b) Collected from the weighmen. (c) Collected from growers of tobacco |
| 86 | Hardoi | House tax | Assessed at a rate not exceeding 5 per cent. of the annual value of the house. |
| 87 | Sambalpur | House tax | A list of persons assessed is published in conspicuous places in the municipality on or after 1st February in every year, disposing of any appeal or objections. The tax is realized in advance for each month from the following April. |
| 88 | Sardarpur | Octroi on goods imported | Goods are imported into the municipality by white or green passes, white passes are given when octroi is paid at the barriers; goods not intended for consumption within the municipality come under the green pass and are left in the custody of Arhatias. If any portion of the last mentioned goods is consumed within the municipality, the Arhatias pay octroi for such portions. |

APPENDIX Q—(continued).

| Serial number of Municipality. | Name of Municipality. | Name of tax. | Mode of assessment or collection. |
|-----------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 89 | Sandi | House tax | List of persons liable is annually prepared and affixed in conspicuous places of each mohalla by the 1st February. The tax is realized in advance for each month. |
| 90 | Pihani | Ditto | Ditto ditto ditto. |
| 91 | Lakhimpur ... | (a) House tax (b) Tax on weighmen and brokers, (c) Tax on carriages, hand-carts or thelas, | (a) Collected monthly. (b) Ditto. (c) Collected yearly. |
| 92 | Muhamadi ... | (a) House tax (b) Tax on weighmen ... | (a) On the annual rental value and collected monthly. (b) Collected monthly. |
| 93 | Fyzabad ... | (a) Octroi (b) Hackney carriage ... (c) Hand-carts (d) Tobacco cultivation ... | (a) Collected generally before the goods pass the barriers. (b) License fees are collected at the time of granting the license. (c) Ditto ditto ditto. (d) Collected from the growers of tobacco. |
| 94 | Tanda ... | (a) Tax on circumstances and property. (b) Hackney carriage tax ... | (a) This tax is assessed by a sub-committee appointed by the Board every year in the month of January, and sanctioned at a maximum rate of Rs. 120 and minimum annas eight. (b) At the rate of Re. 1 is collected at the time of granting license. |
| 95 | Gonda ... | (a) Tax on hackney carriages and ekkas. (b) Octroi | This tax is collected annually at the time of granting licenses. Levyable on the quantity or value of import. It is realized in accordance with rules published under G.O. No. XI-800-105, dated 15th October 1891. |
| 96 | Nawabganj ... | Tax on circumstances and property, | This tax is assessed on the inhabitants of the town according to their circumstances and property. |
| 97 | Utranla ... | Tax on circumstances and property. | Assessed on the inhabitants of the municipality and those who hold any property within the municipality |
| 98 | Balrampur ... | Tax on circumstances and property, | The tax is assessed by a sub-committee, objections being heard and the assessment approved in the General Committee of the Board. It is collected in two instalments. |
| 99 | Babraich ... | (a) Tax on carriages, &c. ... (b) Tax on weighmen ... (c) Octroi | (a) The tax is levied on hackney carriages and the drivers. (b) The tax is levied on weighmen who weigh articles within the municipality at the time of granting the license. (c) Tax is levied on articles that are imported for consumption into the town. |
| 100 | Nanpara ... | Octroi | As per rules sanctioned by Government. |
| 101 | Bhinga ... | (a) House tax | (a) Collected by quarterly instalments. |

APPENDIX Q—(concluded).

| Serial number of Municipality | Name of Municipality | Name of tax. | Mode of assessment or collection. |
|----------------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 102 | Sultānpur | (b) Horse and vehicle tax ... (c) Tax on professions and trades... (d) Octroi (e) Tax on weighmen and book-sellers. | (b) Collected by quarterly instalments. (c) Given on contract. (d) According to the rate sanctioned by Government. (e) Annual licenses are granted—generally realized in advance. |
| 103 | Bela (Partabgarh)... | (a) Octroi (b) Wheel tax | (a) Levied at several barriers situated on the principal outlets of the town and at the Sadar Office. (b) Levied on persons who keep wheeled vehicles under municipal limits in four equal instalments. |
| 104 | Nawābganj (Bara Banki). | (a) License tax on cloth merchants, (b) Ditto sugar refiners ... (c) Ditto tobacco growers ... (d) Ditto horses and vehicles ... (e) Tax on hand-carts ... (f) Ditto Hackney carriages ... (g) Octroi | (a) As per rates sanctioned by Government varying from Re. 1 to Rs. 200 per annum. (b) Ditto ditto Rs. 100 per annum. (c) Ditto ditto Re. 1 per annum per pakka bigha. (d) Ditto ditto Re. 0-6-0 per horse and Re. 0-1-6 per wheel per mensem. (e) 4 annas per cart per annum. (f) Varying rates. (g) At various rates sanctioned by Notification Nos. <u>1517</u> , <u>XI-105</u> , dated 29th August 1887; <u>1756</u> , <u>XI-98A</u> , dated 5th September 1888, and <u>1356</u> , <u>XI-105</u> , dated 12th June 1889. |

